Government of Bombay

MAR 28 1942

BUDGET MEMORANDUM

FOR

1942-43

BOMBAY
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Government of Bombay

BUDGET MEMORANDUM FOR 1942-43

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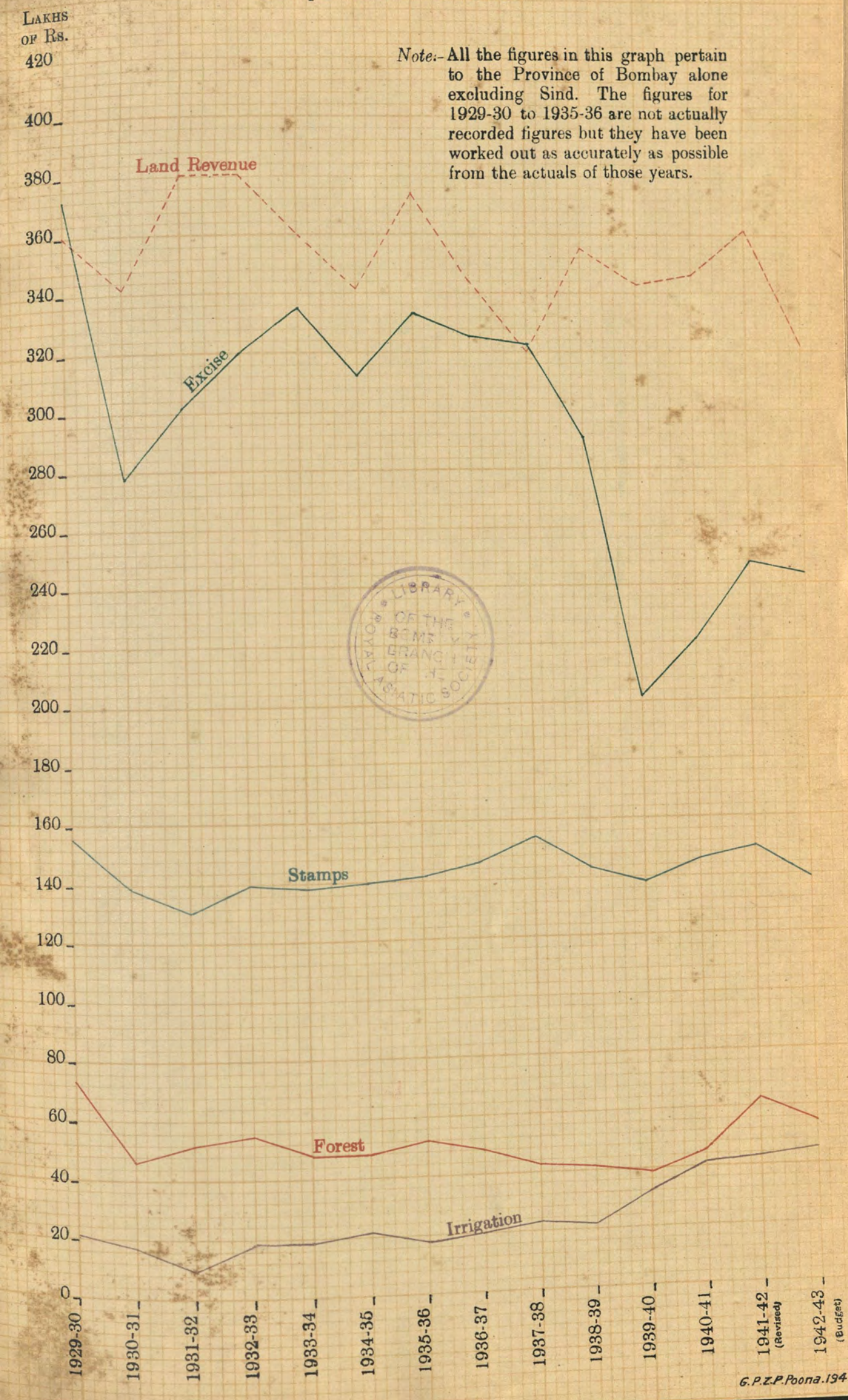
GRAPH N°I

Principal Heads of Revenue.



Note:- All the figures in this graph pertain to the Province of Bombay alone excluding Sind. The figures for 1929-30 to 1935-36 are not actually recorded figures but they have been worked out as accurately as possible from the actuals of those years.

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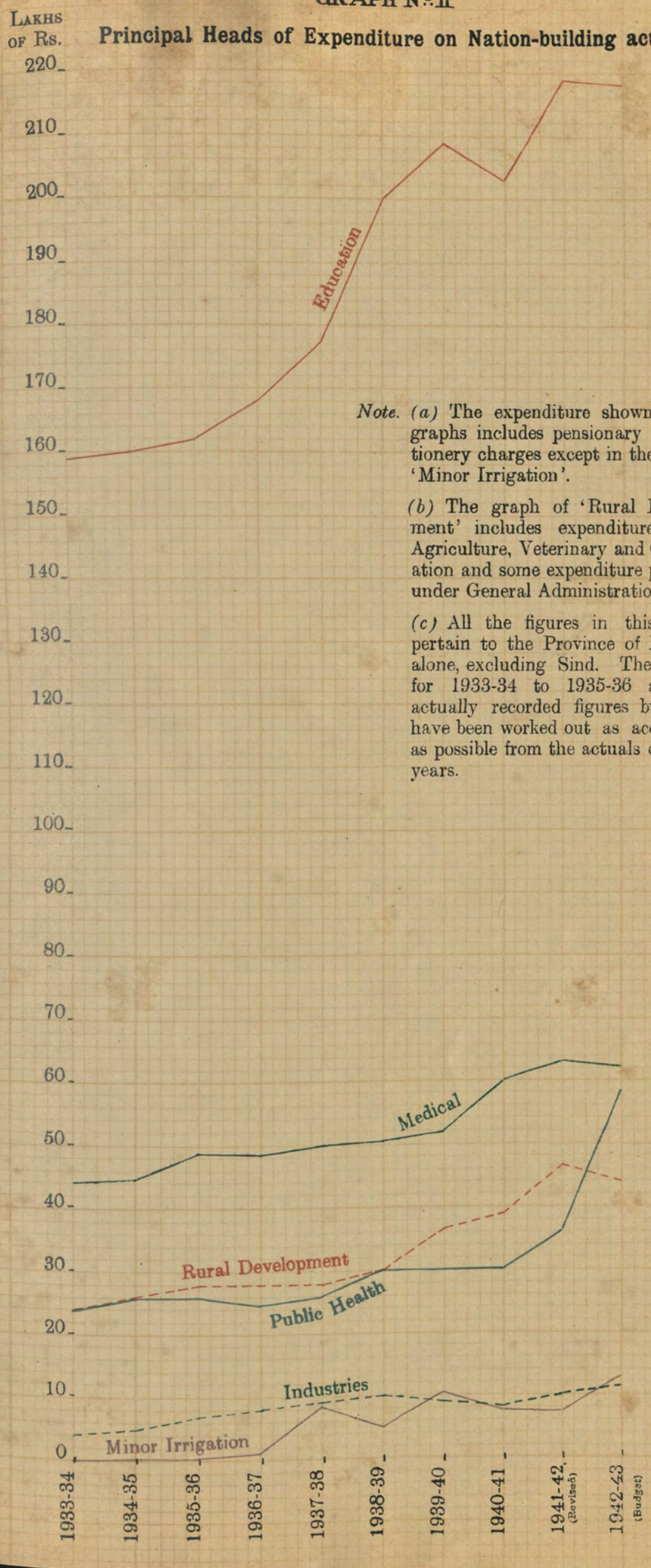
GRAPH No. II

Principal Heads of Expenditure on Nation-building activities.



Note. *(a)* The expenditure shown in the graphs includes pensionary and stationery charges except in the case of 'Minor Irrigation'.

(b) The graph of 'Rural Development' includes expenditure under Agriculture, Veterinary and Co-operation and some expenditure provided under General Administration.

(c) All the figures in this graph pertain to the Province of Bombay alone, excluding Sind. The figures for 1933-34 to 1935-36 are not actually recorded figures but they have been worked out as accurately as possible from the actuals of those years.

6 P.Z.P. Poona. 1942.

INTRODUCTORY NOTE.

The "Budget Memorandum for 1942–43" explains in considerable detail, under different heads of accounts, the estimates of receipts and expenditure which the Government of Bombay has adopted for next year's budget. In this note it is proposed to review the accounts for the last year (1940–41) and the latest revised estimates for the current year (1941–42) and to draw attention to a few of the more important features of the budget proposals for 1942–43.

1940-41.

2. The budget estimates for 1940–41 provided for a revenue surplus of Rs. ·48 lakh. The accounts show a surplus of Rs. 87·43 lakhs :

	Rs.
Revenue receipts	14,48·24 lakhs.
Revenue expenditure..	13,60·81 lakhs.
Revenue surplus ..	87·43 lakhs.

It was found possible during the course of the year to transfer to the Special Development Fund the substantial amount of Rs. 100 lakhs. This had not been contemplated in the budget. The real surplus may therefore be said to have been Rs. 187·43 lakhs. Various factors contributed to this result. Actual receipts showed considerable improvement over budget estimates in the following cases :

Provincial Excise (Rs. 63·79 lakhs), Other Taxes and Duties (Rs. 31·01 lakhs), Income-tax (Rs. 23·20 lakhs), Stamps (Rs. 12·69 lakhs) and Land Revenue (Rs. 7·85 lakhs). Actual expenditure was substantially less than anticipated under Civil Works (Rs. 15·69 lakhs) and Education (Rs. 10·34 lakhs). These and a few other important variations from budget estimates are explained below :

(*a*) *RECEIPTS.*

IV—Taxes on Income (+ Rs. 23·20 lakhs).

The share assigned to this Province is a fifth of the total allotment to all Provinces out of the "poolable" income-tax receipts. General improvement in these receipts and adjustment of arrears of the previous year account for the increase in the amount received by the Province.

VII—Land Revenue (+Rs. 7·85 lakhs).

The main reasons for the increase were (*i*) recovery of previous suspensions and (*ii*) grant of price remissions in fewer talukas than anticipated.

VIII—Provincial Excise (+ 63·79 lakhs).

Greater consumption of (*i*) country liquors, hemp and other drugs and (*ii*) foreign liquor was mainly responsible for this increase. Part of the increased consumption of foreign liquor was due to the relaxation, following on the High Court decision, of the restrictions previously placed on its purchase and possession. (As undertaken by Government, the benefit of the additional revenue from the last item is given to the taxpayer in certain forms of relief from the Urban Immoveable Property Tax.)

IX—Stamps (+ Rs. 12·69 lakhs).

The increase was mainly in the receipts from the sale of non-judicial stamps and in Court-fees realised in stamps.

XII—Receipts under Motor Vehicles Act (+Rs. 5·79 lakhs).

The introduction of new rules under the Indian Motor Vehicles Act, and the realisation during the year of receipts under the Provincial Motor Vehicles Taxation Act due in March, 1940, contributed to this increase,

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XIII—Other Taxes and Duties (+ Rs. 31·01 lakhs).

The increase was mainly due to the collection of arrears of the Urban Immoveable Property Tax.

(*b*) *EXPENDITURE.*

29—Police (+ Rs. 5·95 lakhs).

This is a case of increase in expenditure due mainly to the entertainment of additional Police, the construction in some districts of temporary quarters for them and the formation of Civic Guards. All these were measures necessitated by war conditions.

37—Education (— Rs. 10·34 lakhs).

The most important reason for this reduction in expenditure was that the provision for grants to non-Government Primary and Special Schools, and to Local Bodies for Primary Education, could not be utilised in full as fewer schools were opened, and fewer schemes submitted for Government sanction, than anticipated.

50—Civil Works (— Rs. 15·69 lakhs).

Expenditure on Road Development Works financed from the petrol tax was less by Rs. 9·06 lakhs than expected. The rest of the saving was mainly in the rates tendered for the High Court extensions and the Law College building.

3. The accounts for the year 1940-41 closed with a cash balance of Rs. 446·29 lakhs including balances invested in treasury bills. The following is an analysis of the closing cash balance :—

	Closing Balance for 1940–41 (lakhs of rupees).
Central Road Development Fund	3·78
Famine Relief Fund	0·66
Provincial Road Fund	18·96
Press Depreciation Reserve Fund	1·44
Nasik Distillery Depreciation Fund	0·54
Other Accounts (grants for specific purposes) ..	0·89
Balance with the Reserve Bank and treasuries ..	41·00
Other Debt Heads	1,14·45
Deduct—Capital expenditure met from balances ..	— 77·16
Special Development Fund	1,43·16
Free balance	1,98·57
	4,46·29

1941-42.

4. The budget estimates for 1941-42 provided for a revenue surplus of Rs. ·65 lakh. The revised estimates, based on the actuals of the first eight months, are as follows :

	Rs.
Revenue receipts	15,65·59 lakhs.
Revenue expenditure	15,27·80 lakhs.
Revenue surplus	37·79 lakhs.

The revised estimates take into account a transfer of Rs. 127·2 lakhs to the Special Development Fund as against only Rs. 27·2 lakhs provided in the budget so that the real surplus now anticipated is 164·99 lakhs. This substantial improvement in the revenue position is largely attributable to increases anticipated under Taxes on Income (Rs. 56·20 lakhs), Provincial Excise (Rs. 42·03 lakhs), Land Revenue (Rs. 28·93 lakhs), Forest (Rs. 21·27 lakhs) and Stamps (Rs. 20·90 lakhs). Savings are expected under a few expenditure heads, particularly Public Health (Rs. 6·56 lakhs) and Superannuation Allowances and Pensions (Rs. 4·20 lakhs). These increases and savings are to some extent offset by increased expenditure under

various heads, notably Police (Rs. 11·26 lakhs), Medical (Rs. 5·51 lakhs) and General Administration (Rs. 5·04 lakhs). Part of the increased expenditure under several heads is due to the grant of dearness allowance to low-paid Government servants. The allowance had not been sanctioned when budget estimates were framed for the current year. It has been in force since March 1941 and is admissible at the rate of Rs. 2 per mensem to Government servants whose monthly emoluments are less than Rs. 40 in Bombay City and less than Rs. 30 in the moffusil. The total cost of the allowance is estimated to be about Rs. 11 lakhs per year. The bulk of the expenditure from the Special Development Fund was also sanctioned after the framing of the budget and this constitutes another reason for part of the increases under certain heads of expenditure. Lastly, the revised estimates include a lump provision of Rs. 20 lakhs for A.R.P. measures. By a recent agreement with the Government of India, all expenditure on these measures up to certain limits (Rs. 37½ lakhs during the current year and Rs. 50 lakhs during the next) is to be met by the Province, while expenditure beyond those limits is to be shared in varying proportions between the two Governments.

5. The following is a more detailed examination of the differences between the budget estimates and the revised estimates :

(*a*) *RECEIPTS.*

IV—Taxes on Income (+ Rs. 56·20 lakhs).

The increase is due to the considerable improvement in income-tax receipts which the Government of India anticipate. Part of that improvement is on account of the collection of last year's arrears.

VII—Land Revenue (+ Rs. 28·93 lakhs).

This increase is anticipated on the basis of the unusually large collection in the first eight months of the current year, offset by an unsatisfactory rabi season. Price remissions have not become necessary to the extent that might have been apprehended.

VIII—Provincial Excise (+ Rs. 42·03 lakhs).

The principal increases were on account of (*i*) increased consumption of country liquor, country fermented liquor, and hemp and other drugs (Rs. 19 lakhs); (*ii*) increased sales of Indian-made foreign liquor, manufactured at the Nasik Distillery (Rs. 13 lakhs); and (*iii*) further increase in the anticipated consumption of foreign liquor (Rs. 6 lakhs).

IX—Stamps (+ Rs. 20·90 lakhs).

The increase is based on actual realisations during the eight months of the current year.

X—Forest (+ Rs. 21·27 lakhs).

The increase is partly due to extensive supplies of timber for the use of the Army and the Railways, and partly to the sale of trees uprooted by a cyclone in the Thana District.

XIII—Other Taxes and Duties (+ Rs. 11·56 lakhs).

The bulk (Rs. 7 lakhs) of this increase is in the receipts from Urban Immoveable Property Tax on account, mainly, of collection of arrears.

XVII—Irrigation, etc., Works for which capital accounts are kept (+ Rs. 6·23 lakhs).

There is a progressive increase of revenue on account of the introduction of the volumetric system of measurement of water.

XXXIX—Civil Works (+ Rs. 10·76 lakhs).

The increase is largely accounted for by transfer from the Special Development Fund. There is a corresponding increase on the expenditure side.

(*b*) *EXPENDITURE.*

25—General Administration (+ Rs. 5·04 lakhs).

Some of the items responsible for the increased expenditure are : (*i*) grants-in-aid to War Publicity Committees ; (*ii*) extensive circulation of the weekly " Bombay Information " ; (*iii*) village publicity and propaganda by means of cinema outfits ; (*iv*) Civil Recruitment Officer and his establishment ; and (*v*) higher rates of travelling allowance, sanctioned subsequent to the framing of the budget, on account of increased prices of petrol and motor accessories.

29—Police (+ Rs. 11·26 lakhs).

Dearness allowance accounts for about Rs. 5 lakhs out of this increase. The rest is mainly due to additions to the Police force, construction of temporary quarters, rise in prices of clothing and outfit, and cost incurred during the riots in Bombay and Ahmedabad on refreshment allowance, hire of motor lorries etc.

38—Medical (+ Rs. 5·51 lakhs).

Several items contributed to this increase. Some of them are : (*i*) rise in prices of medicines and articles of diet ; (*ii*) provision of equipment and staff for the beds reserved for Military patients at the J. J. and St. George's Hospitals, Bombay (cost recoverable from the Government of India) and (*iii*) purchase of a shock-proof X-Ray apparatus for the G. T. Hospital and a high pressure steriliser for the Cama and Albless Hospital.

39—Public Health (— Rs. 6·56 lakhs).

The provision of Rs. 15 lakhs for village water supply schemes is not likely to be spent in full.

50—Civil Works (+ Rs. 15·45 lakhs).

The increased expenditure corresponds, mainly, to the transfer from the Special Development Fund taken into account as increased receipts.

57—Miscellaneous (+ Rs. 120·59 lakhs).

This large increase is on account of the transfer of an additional Rs. 100 lakhs to the Special Development Fund, and a lump provision of Rs. 20 lakhs for A. R. P. measures.

6. On the basis of the revised estimates, the closing cash balance of the year is anticipated to be Rs. 485·88 lakhs of which the following is an analysis :—

	Closing cash balance for 1941-42 (in lakhs of rupees).
Central Road Development Fund	10·59
Famine Relief Fund	0·71
Provincial Road Fund	12·92
Press Depreciation Reserve Fund	1·39
Nasik Distillery Depreciation Fund	0·69
Other Accounts (grants for specific purposes)	0·11
Balance with the Reserve Bank and treasuries ..	41·00
Other Debt Heads	1,28·11
Deduct—Capital expenditure met from balances : ..	—97·22
Special Development Fund	2,26·66
Free balance	1,60·92
	4,85·88

An amount of Rs. 75 lakhs, invested in long-dated securities during this year, has not been included in the free balance.

1942-43.

7. The budget estimates for 1942–43 provide for a revenue surplus of Rs. ·98 lakh :—

	Rs.
Revenue receipts	15,18·16 lakhs.
Revenue expenditure	15,17·18 ,,
Revenue surplus ..	·98 lakh.

8. It has been decided that all existing forms of provincial taxation should continue during the budget year. In regard to the Urban Immoveable Property Tax, the rates of which were reduced at the commencement of the current year from 10 per cent. to 8 per cent. and from 5 per cent. to 4 per cent., account has been taken of a further slight reduction in rates, viz., from 8 per cent. to $7\frac{2}{3}$ per cent. and from 4 per cent. to $3\frac{5}{6}$ per cent., with effect from 1st April 1942. The reduction corresponds to an increase of Rs. 4 lakhs in the extra revenue anticipated to accrue to Government on account of the relaxation of prohibition measures. This extra revenue was placed at Rs. 24 lakhs for 1941–42 and is expected to be Rs. 28 lakhs for 1942–43. In pursuance of the stated policy of Government the benefit of the extra revenue so accruing is to be passed on to this body of tax-payers.

9. In respect of a few heads of receipts some explanation is necessary of the variation between the estimates adopted for next year and the revised estimates for the current year. Under " IV—Taxes on Income " there is a further increase of Rs. 22 lakhs. This follows the budget estimate communicated by the Government of India. There is a large drop (Rs. 39·74 lakhs) under " VII—Land Revenue ". The current year's figure, which reflects the unusually large collection of the first eight months of the year, can be no guide to next year's land revenue collections which will commence with the handicap of an unsatisfactory rabi season. Difficulties of transport in regard to all crops generally, and of export in the case of cotton and ground-nut particularly, also point to a low figure for the budget. It is difficult to forecast the effect of the war on the volume of legal and commercial transactions to which in turn is related the revenue from stamps. The estimate under " IX—Stamps " is a figure intermediate to the budget estimate for 1941–42 and the revised estimate for the same year and is less by Rs. 11·40 lakhs than the latter. Under " X—Forest " the budget estimate is less by 7·66 lakhs than the current year's revised estimate, which includes the receipts from trees uprooted by cyclone. The budget estimate however continues to take into account the large increase in receipts from supplies to the Army and Railways, which, of course, is a purely temporary feature of the revenue from this source. A steep reduction (Rs. 9·39 lakhs) has been effected under " XII—Receipts under Motor Vehicles Acts ", partly on account of an anticipated decrease in the number of licensed vehicles as a result of the rationing of petrol and the restricted import of motor vehicles, and partly on account of certain refunds of tax which Government has decided to offer in order to encourage owners to fit transport vehicles with approved producer gas plant. The increases under " XVIII—Irrigation, etc. Works for which no capital accounts are kept " (Rs. 4·80 lakhs) and " XXVIII—Public Health " (Rs. 20·50 lakhs) are on account of transfers from the Special Development Fund and call for no special remarks. There are corresponding increases on the expenditure side.

10. In formulating its proposals for next year's expenditure Government has kept in view certain broad considerations which may be briefly stated :

(*i*) It is essential that there should be no lack of financial provision for " war measures " falling within the provincial sphere : in particular, for measures connected with Civil Defence and with the maintenance of internal security, and law and order.

(*ii*) Subject to the foregoing consideration, and within the limitations imposed by the need to give priority to war demands on personnel and material, there should be no curtailment of expenditure on the " nation-building " activities of Government : in particular, schemes of rural development.

(*iii*) A beginning should be made in the building up of sufficient provision for meeting post-war needs and problems.

(*iv*) Substantial additions to the recurring liabilities of the province should not be made merely on account of increase of revenue due to temporary and fortuitous causes.

11. There has accordingly been provided under the head "57-Miscellaneous" an amount of Rs. 50 lakhs including a lump provision of Rs. 45·5 lakhs, for any intensified A. R. P. measures that may become necessary, and a further amount of Rs. 20 lakhs for other expenditure indirectly arising from the war. The increased expenditure under "25-General Administration", which is a feature of the current year, continues during the budget year, while under "29-Police" the strengthening of the Police force in various directions is expected to result in a further increase in expenditure of Rs. 4·28 lakhs.

12. It is proposed to add during the course of the next year a further sum of Rs. 20 lakhs to the Special Development Fund, bringing that Fund, which at the close of the current year is expected to stand at Rs. 226·66 lakhs, to Rs. 246·66 lakhs. A detailed statement of the schemes financed from the Fund appears as an accompaniment to this note.

13. A few items, other than those pertaining to the Special Development programme, in which there are significant increases of expenditure are mentioned below :

	Increase in expenditure.
	Rs.
(*i*) Repairs to canals	26,000
(*ii*) Additional number (50) of Assistant Rural Development Inspectors.	27,500
(*iii*) Direct grants to Primary Schools under the Mass Literacy Scheme.	46,000
(*iv*) Establishment of "Lokshalas" ..	18,000
(*v*) Grants to non-Government Special Schools ..	21,000
(*vi*) Introduction of vocational courses in certain Government High Schools.	20,000
(*vii*) Grants-in-aid to non-Government Secondary Schools.	27,000
(*viii*) Grants to local authorities for compulsory elementary education.	85,000
(*ix*) Equipment and furniture for Government and non-Government Secondary schools.	29,000
(*x*) Expenditure on contingencies for the R. A. Podar Ayurvedic College and M. A. Podar Ayurvedic Hospital.	51,000
(*xi*) Additional staff for Central Mental Hospital, Yeravda.	24,000
(*xii*) Repairs and maintenance of Water Supply Schemes.	1,37,000
(*xiii*) District Co-operative Officers and other additional staff.	35,000
(*xiv*) Additional grants to District Local Boards for local public works.	2,75,000
(*xv*) Additional grants for minor Public Works Department Works.	3,53,000
(*xvi*) Additional grants for repairs to buildings ..	2,00,000
(*xvii*) Additional grants for repairs to communications..	5,00,000
(*xviii*) Repairs to Development Chawls, etc. ..	40,000

14. The following statement will be found of interest as showing that, in comparison with increased expenditure on the law and order departments, the

beneficent activities of Government have in no sense been allowed to suffer but have, on the contrary, been expanding from year to year :—

(Lakhs of Rs.)

Expenditure head.	1939-40 Accounts.	1940-41 Accounts.	1941-42 Revised.	1942-43 Budget.	1942-43 Supplementary items of Special Development programme.	Total 1942-43.
Education	200·17	193·30	208·53	207·65	·11	207·76
Medical and Public Health ..	74·49	82·56	102·57	110·91	1·53	112·44
Minor Irrigation Works ..	7·85	8·39	7·74	13·21	....	13·21
Agriculture, Veterinary, and Co-operation and rural development provided under "25, General Administration".	32·16	34·39	48·91	47·39	2·31	49·70
Total ..	314·67	318·64	367·75	379·16	3·95	383·11
Police and Jails ..	167·13	176·16	193·73	195·58	·25	195·83

15. Government has decided to create a " Post-War Reconstruction Fund " into which it is proposed to put, during the budget year, a sum of Rs. 22·4 lakhs. This has been provided under the head " 57, Miscellaneous ". It is certain that many matters will arise after the war requiring the urgent provision of money which the province may be unable to provide from its annual revenue. It would be premature to attempt to define these problems at this stage. Resumption of building schemes of Government held up during the war for lack of steel, replantation of forests the exploitation of which has been accelerated by war demands, and, possibly, an economic programme to meet the situation caused by the release of skilled labour and the demobilisation of Indian soldiers are a few illustrations of the objects for which the Post-War Reconstruction Fund may be eventually used.

16. On the basis of the revised estimates for the current year and the budget estimates of the next, the year 1942-43 is expected to close with a cash balance of Rs. 462·18 lakhs of which the following are the details:—

(In lakhs of Rupees.)

Central Road Development Fund	10·59
Famine Relief Fund	....
Provincial Road Fund	4·74
Press Depreciation Reserve Fund	·72
Post-War Reconstruction Fund	22·40
Nasik Distillery Depreciation Fund	·78
Other Accounts (grants for specific purposes) ..	·11
Balance with Reserve Bank and treasuries ..	41·00
Other Debt Heads	1,47·82
Capital Expenditure met from balances	—1,13·66
Special Development Fund	1,86·22
Free balance	1,61·46
	4,62·18

A. D. GORWALA,
Financial Secretary to Government.

Statement showing items approved for expenditure from the Special Development Fund over four years 1942–43, 1943–44, 1944–45 and 1945–46 including items already included in the budget for 1942–43.

Figures in thousands of Rs.

		1942–43.	1943–44.	1944–45.	1945–46.
7, Land Revenue—					
Construction and improvement of chavdis.. ..		1,50	1,50	*1,50*	*1,50*
Total—7, Land Revenue	Budgeted ..	1,50	1,50	....	....
	New ..	....	....	*1,50*	*1,50*
10, Forest—					
Construction of additional blocks for saw mill labourers at Dandeli		6	....	....	....
Construction of quarters for forest subordinates in malarious places		20	48	48	30
Total—10-Forest, Budgeted ..		26	48	48	39
18, Other Revenue Expenditure, etc.		11,50	4,40	*7,00*	*7,00*
Total—18, Other Revenue Expenditure, etc.	Budgeted..	11,50	4,40	....	....
	New ..	....	....	*7,00*	*7,00*
25, General Administration—					
Discretionary grants to Collectors for rural development purposes		1,05	1,05	*1,05*	*1,05*
Grants to District Rural Development Boards ..		1,45	1,45	*1,45*	*1,45*
Do. do.		1,00	*1,00*	*1,00*	*1,00*
Total—25-General Administration ..	Budgeted ..	3,50	2,50	....	....
	New ..	....	*1,00*	*3,50*	*3,50*
29, Police—					
Traffic amenities in Bombay City		*25*	*25*	*25*	....
Total—29, Police	New ..	*25*	*25*	*25*	....

—	1942–43.	1943–44.	1944–45.	1945–46.
37, Education—				
Grants for primary school buildings	75	75	*75*	*75*
Acquisition of play grounds for primary schools ..	20	20	*20*	*20*
Acquisition of play grounds for secondary schools ..	20	20	*20*	*20*
Building grants to secondary schools	65	65	*65*	*65*
Grants for the construction of buildings for basic schools.	20	....	....	....
Total, 37-Education .. Budgeted ..	2,00	1,80	....	....
Total, 37-Education .. New ..	....	....	*1,80*	*1,80*
38, Medical—				
Touring Medico-cum propaganda units in the partially excluded areas	12	*12*	*12*	*12*
Hospital equipment	50	50	*50*	*50*
Total—38-Medical .. Budgeted ..	62	50	....	....
Total—38-Medical .. New ..	....	*12*	*62*	*62*
39, Public Health—				
Village Water Supply—				
(i) General Department	5,00	5,00	*5,00*	*5,00*
(ii) Public Works Department	9,92	*10,00*	*10,00*	*10,00*
Experimental appointment of District Health Officers.	1,14	1,15	*1,15*	*1,15*
Two Research Scholarships at the Haffkine Institute..	4	4	*4*	*4*
Malaria in Kanara District : Supervised spraying with Pyrocide 20 in a group of villages	3	3	*2*	....
Grants to Municipalities for Public health schemes ..	10,00	*10,00*	*10,00*	....
Scheme for serum manufacture at the Haffkine Institute, Bombay	2,72	1,75	1,75	....
Appointment of staff for dealing with epidemics ..	1,28	*1,20*	*1,20*	*1,20*
Staff for manufacture of sulphathiazol at Haffkine Institute, Bombay	*3*	*8*	*9*	*5*
Grants to District local boards for anti-malaria, housing projects, sanitation and other public health schemes	*10*	*10*	*10*	....
Grant to the Health Unit at Chakan	*40*	....	....	....
Total—39, Public Health .. Budgeted ..	30,13	7,97	1,77	....
Total—39, Public Health .. New ..	*53*	*21,38*	*27,58*	*17,44*
40, Agriculture—				
Rice breeding sub-station at Vadgaon	3	3	*3*	....
Rice and ragi breeding sub-station at Igatpuri ..	5	*5*	*5*	....
Tegur cattle breeding farm	7	7	*7*	*7*
Boring operations	2	....	....	....
Demonstration of the method of control of caterpillar in North Gujarat	2	2	....	....

—	1942–43.	1943–44.	1944–45.	1945–46.
40, Agriculture (contd.)—				
Model project for the introduction and demonstration of agricultural improvements in Dohad Taluka and Jhalod Mahal of the Panch Mahals District ..	2	2	*2*	*2*
Grants to All-India Cattle Show Society	2	2	*2*	*2*
Grants to poor cattle breeders	2	2	*2*	*2*
Potato Varietal Trial Scheme	6	6	*6*	*6*
Bunding and Dry Farming survey and development scheme	1,29	1,30	*1,30*	*1,30*
Groundnut scheme	2,00	1,00	....	....
Training of rural assistants (including provision for trained rural assistants now provided under "42–Co-operation")	1,42	1,90	*2,51*	....
Starting of additional Taluka demonstration centres ..	39	10 *29*	....	....
Scheme for research and experimental work in connection with a gave cultivation	1	1	*1*	....
Scheme for organisation and training in bee keeping ..	4	4	*4*	....
Scheme for scientific research work in improvement of pulse crops	4	4	....	....
Scheme for reclamation of marl lands in Sholapur District	2	3	*3*	....
Improvement of poultry in villages	7	7	7	....
Extension of the scheme of investigation into the Koleroga disease of betel nut	4	4	4	5
Acquisition of leased lands of the Kumta farm ..	12	....	....	....
Construction of two runs at the Government Poultry Farm, Dhulia	2	....	....	....
Extension of the Broach Cotton Breeding scheme ..	6	6	6	6
Scheme for research on improvement of grass lands by rotational grazing and ecological study of forests grasses	5	....	....	....
*Scheme for botanical research on wheat	*1*	*1*	*1*	....
*Scheme for the development of horticulture work in co-operation with rural development boards	*2*	*2*	*2*	*2*
*Scheme for survey of grass lands in Palghar, Mawal and Sangola Talukas	*6*	....	....	....
*Scheme for improvement of the Dangi breed as a measure towards the improvement of cattle in the Konkan	*10*	*10*	*10*	....
*Establishment of a sheep breeding research sub-station at Bagalkot, District Bijapur	*10*	*4*	*4*	*4*
Anti-Erosion schemes —	*2,00*	*5,00*	....	....
Total—40, Agriculture .. Budgeted ..	5,88	4,88	17	11
Total—40, Agriculture .. New ..	*2,29*	*5,46*	*4,33*	*1,55*
41, Veterinary—				
Construction of veterinary dispensaries	15	15	*15*	....
Total—41, Veterinary .. Budgeted ..	15	15	....	....
Total—41, Veterinary .. New ..	....	....	*15*	....

—	1942-43	1943-44	1944-45	1945-46
42, Co-operation—				
Peripatetic demonstration party for hemp manufacture.	3	....	....	....
Peripatetic school for training in boot laces, file strings, carpets, etc.	3	....	....	....
Weaving Schools	9	9	*9*	*9*
Silk Farm, Belgaum	9	9	*9*	*9*
Sales Depot for marketing products of cottage and small scale industries.	22	22	*22*	*22*
Cottage industries experimental workshop, Poona ..	15	13	*13*	*13*
Grant to Sisal Fibre Institute, Ahmednagar	3	3	*3*	....
Development of pottery industry	14	11	*11*	*11*
Village oil industry	13	7	*7*	*7*
Coir manufature school	3	3	....	....
Coir supervisor	3	3	....	....
Laquer work demonstration party	4	4	*4*	*4*
Development of cane and bamboo work	3	*3*	....	....
Dyeing demonstration parties	5	....	....	....
Peripatetic wool-weaving school	3	*3*	*3*	*3*
Development of Arts and crafts	11	11	*11*	*11*
Imitation of Gold thread manufacture	5	....	....	....
Glass bangle manufacture	11	12	*12*	*12*
Sann hemp experiments	8	8	....	....
Debt Adjustment Boards	51	51	*51*	*51*
Grant to All-India Village Industries Association ..	17	17	*17*	*17*
Improvement of Butter and ghee	2	3	*3*	....
Bhil Seva Mondal	1	....	....	....
Provincial Co-operative Marketing Societies	8	8	....	....
Scheme for the development of handloom industry ..	66	66	66	....
Scheme for the development of cottage and small scale woollen industry.	19	19	19	....
Continuance of District Sales Depots	9	*9*	*9*	....
Employment of staff for the grading of mosambis in Poona and Ahmednagar Districts.	2	2	2	....
Subsidy to the Sisal Fibre School, Satara	3	3	....	....
Employment of Assistant Bhil Officers, Pleaders to watch the interest of backward class debtors, owing to the introduction of Bombay Agricultural Debtors' Relief Act.	9	9	*9*	....
Reorganisation of co-operative societies in the backward tracts of Mandvi and Bardoli talukas and Valod Mahal of the Surat District	*2*	....	....	....
Total—42, Co-operation .. { Budgeted ..	3,34	2,93	87	....
{ New ..	*2*	*15*	*1,93*	*1,69*

	1942-43	1943-44	1944-45	1945-46
43, Industries—				
Assistance to educated unemployed to set up in business.	20	20	*20*	*20*
Loans and subsidies to trained artizans	25	20	*20*	*20*
Construction of fish curing yards	12	20	....	....
Inland Fisheries	10	6	....	....
Issue of quality certificates for industrial products ..	8	8	*9*	*9*
Industrial Research schemes recommended by the Provincial Industrial Research Committee.	10	....	....	....
Do. do.	*10*	....	....	....
Total—43, Industries .. Budgeted ..	85	74	....	....
.. New ..	10	....	*49*	*49*
47, Miscellaneous Departments—				
Nature cure Dispensary at DeLisle Road, Bombay ..	2	2	*2*	*2*
Four "D" type centres in Bombay	5	5	*5*	*5*
Nursery School at Naigaum, Bombay	1	1	*1*	*1*
Nature Cure Dispensary at Ahmedabad	1	1	*1*	*1*
Four "C" type Centres at Ahmedabad	8	8	*8*	*8*
"A" type Centre and Dispensary at Sholapur ..	16	11	*11*	*11*
Additional "C" type Centres and five medical aid posts at Sholapur.	9	9	*9*	*9*
Total—47, Miscellaneous Deptts. .. Budgeted ..	42	37	....	....
.. New ..	....	....	*37*	*37*
50, Civil Works—				
Construction of Dharamshalas, quarters for hospital staff and other buildings at several hospitals and dispensaries.	....	1,00	....	....
Crossings on the Harnai-Khed Road, Ratnagiri Division.	30	1,58	....	....
Dust proofing of roads passing through villages ..	*1,00*	....	....	....
Construction of farm buildings for the Telang Agricultural High School, Godhra	*11*	....	....	....
Total—50, Civil Works .. Budgeted ..	30	2,58	....	....
.. New ..	*1,11*	....	....	....
Grand Total .. Budgeted ..	60,45	30,83	3,29	50
.. New ..	*4,30*	*26,33*	*49,52*	*35,96*

STATEMENT A

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, FIGURES OF RECEIPTS AND EXPENDITURE UNDER EACH MAJOR HEAD IN THE YEARS 1936-37, 1937-38, 1938-39, 1939-40, 1940-41 AND BUDGET AND REVISED ESTIMATES FOR 1941-42 AND BUDGET ESTIMATES FOR 1942-43.

MIS Bk H 1460—3.

No. of Account Head.	Heads of Revenue.	1936-37.	1937-38 (Accounts).	1938-39. (Accounts).	1939-40. (Accounts).	1940-41 (Accounts).	1941-42 (Budget).	1941-42 (Revised).	1942-43 (Budget).
1	2	3	4	5	6	7	8	9	10
	Principal Heads of Revenue.								
IV	Taxes on Income other than Corporation tax	...	25,00	30,00	55,80	83,20	89,20	1,45,40	1,67,40
V	Salt	2	2	...	...	...	...	...	...
VII	Land Revenue	3,44,32	3,19,65	3,54,62	3,43,20	3,45,54	3,33,20	3,62,13	3,22,39
VIII	Provincial Excise	3,25,29	3,21,73	2,89,77	2,02,13	2,21,12	2,06,09	2,48,12	2,42,92
IX	Stamps	1,46,99	1,54,92	1,44,36	1,38,93	1,46,49	1,29,50	1,50,40	1,39,00
X	Forest	47,72	43,15	40,60	38,61	44,54	41,25	62,52	54,86
XI	Registration	15,05	15,25	14,41	13,77	15,02	14,48	15,18	14,85
XII	Receipts under Motor Vehicles Acts.	41,07	43,69	45,39	41,78	49,72	42,74	45,00	35,61
XIII	Other Taxes and Duties ...	48,65	53,24	63,96	1,94,03	2,35,17	1,91,00	2,02,56	1,88,06
	Total ...	9,69,11	9,76,65	9,83,12	10,28,25	11,40,80	10,47,46	12,31,31	11,65,09
	Irrigation, Navigation, Embankment and Drainage Works.								
XVII	Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept...	13,45	16,17	15,34	19,38	26,55	22,26	28,49	26,38
XVIII	Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept.	6,61	6,71	6,59	12,75	14,01	15,68	13,81	18,61
	Total ...	20,06	22,88	21,93	32,13	40,56	37,94	42,30	44,99
	Debt Service.								
XX	Interest	93,34	72,12	72,21	71,03	70,55	67,78	68,90	69,23
	Civil Administration.								
XXI	Administration of Justice ...	15,01	14,05	15,27	16,83	18,44	16,79	18,24	17,00
XXII	Jails and Convict Settlements ...	4,95	4,44	4,24	4,07	4,80	4,29	4,72	4,57
XXIII	Police	6,85	8,33	9,32	9,86	14,42	10,16	11,45	12,00
XXVI	Education	14,93	15,76	15,83	22,97	25,60	17,82	20,75	19,15
XXVII	Medical	14,14	14,71	14,64	15,15	15,80	15,78	17,84	17,64
XXVIII	Public Health	19,08	20,98	19,85	27,29	29,52	37,07	32,87	53,37
XXIX	Agriculture	3,79	3,75	3,46	4,27	4,57	9,35	9,75	9,31
XXX	Veterinary	31	35	37	39	42	29	34	40
XXXI	Co-operation	2,16	1,85	1,95	3,26	8,45	6,24	5,42	6,29
XXXII	Industries	6,51	4,50	5,03	4,42	4,18	3,55	4,53	5,30
XXXVI	Miscellaneous Departments ...	1,83	1,81	1,89	1,80	1,86	1,84	1,99	2,27
	Total ...	89,56	90,53	91,85	1,10,31	1,28,06	1,23,18	1,27,90	1,47,30
	Civil Works.								
XXXIX	Civil Works	31,98	51,00	40,08	37,02	31,81	45,41	56,17	54,70
XL	Bombay Development Scheme ...	6,84	7,09	8,29	11,90	14,26	13,22	15,35	14,65
XLI	Receipts from Electricity Schemes.	...	...	...	...	2	- 6	- 2	- 2
	Total ...	38,82	58,09	48,37	48,92	46,09	58,57	71,50	69,33
	Miscellaneous.								
XLIII	Transfers from Famine Relief Fund.	2,05	6,17	2,22	1,89	2,21	2,26	2,18	2,25
XLIV	Receipts in aid of Superannuation.	8,95	8,31	8,51	7,81	7,44	7,02	6,38	6,19
XLV	Stationery and Printing ...	3,62	4,05	3,63	3,30	4,16	4,00	5,08	4,36
XLVI	Miscellaneous	3,15	4,38	5,63	7,20	5,32	8,00	8,81	9,23
L	Miscellaneous adjustments between Central and Provincial Governments	...	...	28	25	20	27	19	19
	Total ...	17,77	22,91	20,27	20,45	19,33	21,55	22,64	22,22
	Extraordinary Items.								
LI	Extraordinary Receipts ...	12,74	63	6,84	3,14	2,85	17	1,04	...
	Total, Revenue ...	12,41,40	12,43,81	12,44,59	13,14,23	14,48,24	13,56,65	15,65,59	15,18,16

No. of Account Head.	Heads of Revenue.	1936-37.	1937-38 (Accounts).	1938-39 (Accounts).	1939-40 (Accounts).	1940-41. (Accounts).	1941-42 (Budget).	1941-42 (Revised).	1942-43 (Budget).
1	2	3	4	5	6	7	8	9	10
	Debt, Deposits and Advances.								
	N.—Public Debt.								
	Permanent Debt		...	...	...		...		
	Floating Debt		...	15,00	41,00		30,00		
	Loans from the Central Government		...	...	..		...		
	O.—Unfunded Debt.								
	Special loans	(*a*) 9,12	...	...	13,50	1,50	...		
	State Provident Funds ...	(*a*) 3,27,43	56,72	58,06	57,15	57,23	59,50	60,00	61,00
	P.—Deposits and Advances.								
	Famine Relief Fund	1,12	9,03	3,89	2,20	2,55	2,26	2,23	2,25
	Transfers from Famine Relief Fund.	2,74	...	...	...	...	...	...	
	Appropriation for Reduction or Avoidance of Debt	18,14	32,60	6,27	6,86	6,03	6,35	6,35	6,70
	Provincial Road Fund ...	8,98	13,90	21,50	23,41	16,66	11,11	11,14	3,32
	Special Development Fund ...	... ..	...	50,00	25,00	1,00,00	27,20	1,27,20	20,00
	Postwar Reconstruction Fund ...	...	...	...	...	...	...	...	22,40
	Depreciation Reserve Fund—Government Presses ...	21	24	23	23	25	28	30	30
	Deposits of depreciation reserves of commercial concerns (Nasik Distillery)	1,13	20	20	7,88	20	20	20	20
	Deposits of Local Funds ...	(*a*) 37,01	3,07,68	3,32,21	3,21,15	3,18,50	3,27,00	3,22,00	3,30,00
	Departmental and Judicial Deposits—Civil Deposits ...	(*b*) 93,05	4,21,11	5,55,11	5,32,82	5,94,20	5,71,00	5,04,00	5,10,00
	Departmental and Judicial Deposits—Other Accounts ...	21,91	4,33	33,78	26,10	29,69	41,42	45,06	48,28
	Advances repayable	(*a*) 8	20,22	18,00	18,86	18,69	19,00	20,70	20,00
	Permanent Advances	.....	4	8	3	5	4	2	4
	Accounts with foreign Governments and Indian States	.....	5	...	...	...	...	...	...
	Accounts with the Government of Burma	.....	54	59	1,10	12	50	10	10
	Accounts with the Reserve Bank ...	.....	98	2,03	2,20	3,17	25	50	30
	Suspense Accounts	(*a*) 1	3,38,24	5,45,31	6,58,08	7,83,48	9,17,00	14,66,00	17,50,00
	Cheques and Bills	.....	2,93,48	2,93,51	3,16,69	3,21,67	3,15,00	3,30,00	3,30,00
	Departmental and similar Accounts.	.....	1,21	96	49	1,05	1,00	1,20	1,30
	R.—Loans and Advances by Provincial Government ...	75,83	63,24	62,31	66,59	72,45	69,74	70,42	75,87
	S.—Remittances.								
	Cash remittances and adjustments between officers rendering accounts to the same Accountant General	.....	13,92,05	13,61,19	14,07,98	14,79,25	14,66,00	15,42,00	14,88,00
	Remittances by Bills ...	.....	3,68,06	3,84,12	4,34,95	2,25,82	...	...	...
	Adjusting account between Central and Provincial Governments ..	.....	3,88,50	1,91,36	2,63,23	84,77	72,00	90,00	91,00
	Adjusting accounts with Railways	.....	...	...	49,76	14,29	16,00	17,00	17,00
	Inter-Provincial suspense account.	.....	25,49	21,84	20,08	1,85	6,00	1,20	5,00
	Reserve Bank of India Remittances	.....	...	...	...	2,07,58	2,50,00	4,43,00	4,32,00
	Total, Debt Heads ...	5,96,76	37,37,91	39,57,55	42,97,34	43,41,05	42,08,85	50,60,62	52,15,06
	Total Receipts ...	18,38,16	49,81,72	52,02,14	56,11,57	57,89,29	55,65,50	66,26,21	67,33,22
	Opening balance ...	1,48,22	1,47,44	71,47	77,78	69,16	41,44 *	98,85 †	46,44 ‡
	Grand Total ...	19,86,38	51,29,16	52,73,61	56,89,35	58,58,45	56,06,94	67,25,06	67,79,66

(*a*) Represents adjustments in connection with the scheme for decentralisation of balances.
(*b*) Includes 92,52 on account of adjustments in connection with decentralisation of balances.
* This is exclusive of (*a*) 2,93 lakhs on account of investment of balances in Treasury bills, (*b*) about 62 lakhs belonging to the Famine Relief Fund invested in Government of India Securities and (*c*) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India Securities.
† This is exclusive of (*a*) 3,47,44 on account of investment of balances in treasury bills, (*b*) about 62 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, and (*c*) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India Securities.
‡ This is exclusive of (*a*) 4,39,44 on account of investment of cash balance in treasury bills, (*b*) about 62 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (*c*) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India Securities and (*d*) 75 lakhs invested in long dated Government of India Securities.

No. of Account Head.	Heads of Expenditure.	1936-37.	1937-38 (Accounts).	1938-39 (Accounts).	1939-40 (Accounts).	1940-41 (Accounts).	1941-42 (Budget).	1941-42 (Revised).	1942-43 (Budget).
1	2	3	4	5	6	7	8	9	10
	Direct Demands on Revenue.								
7	Land Revenue	46,93	46,82	66,76	66,66	65,18	66,02	68,12	67,68
8	Provincial Excise	41,49	39,14	40,65	36,69	38,31	37,31	41,13	40,51
9	Stamps	1,98	1,97	1,94	1,94	2,01	1,95	2,03	1,95
10	Forest	29,01	27,26	26,87	26,30	28,09	27,49	31,37	31,47
11	Registration	5,68	5,68	5,35	5,29	5,24	5,38	5,69	5,44
12	Charges on account of Motor Vehicles Acts.	17,88	18,30	21,24	17,74	27,21	21,77	23,23	15,21
13	Other Taxes and Duties	17,22	18,05	13,73	13,19	10,00	14,83	15,04	14,97
	Total ...	1,60,19	1,57,72	1,76,54	1,67,81	1,76,04	1,74,75	1,86,61	1,77,23
	Irrigation Revenue Account.								
17	Interest on Works for which capital accounts are kept—Irrigation Works.	41,89	41,62	41,67	41,69	41,72	41,84	41,75	41,80
18	Other Revenue Expenditure financed from Ordinary Revenues—								
	A. Irrigation Works (P. W.) ...	4,23	3,57	3,68	2,24	86	63	83	67
	B. Navigation, Embankment and Drainage Works (P. W.).	53	50	43	37	7	6	10	7
	A. and B. Irrigation Works (Civil) .	1,55	8,40	5,19	7,85	8,39	9,64	7,74	1,321
18 (1)	Other Revenue Expenditure financed from Famine Fund.	...	...	...	1,24	1,21	1,51	1,43	75
19	Construction of Irrigation, Navigation, Embankment and Drainage Works.	...	...	...	...	...	1	...	1
	Total ...	48,20	54,09	50,97	53,39	52,25	53,69	51,85	56,51
	Debt Services.								
22	Interest on Debt and other obligations...	1,44,31	1,05,05	1,19,55	1,18,44	1,15,23	1,11,94	1,12,13	1,09,46
23	Appropriation for Reduction or Avoidance of Debt.	18,14	20,11	6,27	6,86	6,03	6,35	6,35	6,70
	Total ...	1,62,45	1,25,16	1,25,82	1,25,30	1,21,26	1,18,29	1,18,48	1,16,16

No. of Account Head.	Heads of Expenditure.	1936-37.	1937-38 (Accounts).	1938-39 (Accounts).	1939-40 (Accounts).	1940-41 (Accounts).	1941-42 (Budget).	1941-42 (Revised).	1942-43 (Budget).
1	2	3	4	5	6	7	8	9	10
	Civil Administration.								
25	General Administration	1,04,97	1,02,88	80,91	78,77	75,20	83,63	88,67	87,17
27	Administration of Justice	62,19	62,69	66,53	66,43	65,63	66,26	67,19	67,69
28	Jails and Convict Settlements ...	18,04	17,32	16,38	16,82	18,62	17,51	21,13	18,70
29	Police	1,42,76	1,42,34	1,43,70	1,50,31	1,57,54	1,61,34	1,72,60	1,76,88
30	Ports and Pilotage	5	5	2	5	6	6	2	5
36	Scientific Departments	96	1,06	1,03	1,14	1,09	1,08	1,08	1,08
37	Education	1,59,98	1,68,05	1,90,64	2,00,17	1,93,30	2,06,88	2,08,53	2,07,65
38	Medical	41,79	43,54	45,33	46,39	54,43	50,55	56,06	55,39
39	Public Health	22,60	24,06	27,54	28,10	28,13	40,16	33,60	55,52
40	Agriculture	13,76	13,63	14,80	11,99	11,74	20,51	21,37	21,32
41	Veterinary	3,90	3,98	4,10	4,41	4,39	4,77	4,89	4,96
42	Co-operation	6,08	6,09	6,14	15,76	18,25	11,88	15,49	13,06
43	Industries	6,57	7,58	8,92	7,65	6,96	9,61	9,27	10,45
47	Miscellaneous Departments ...	7,11	7,68	8,34	11,74	9,67	10,37	10,94	11,77
	Total ...	5,09,76	6,01,00	6,14,23	6,39,73	6,45,01	6,84,61	7,10,84	7,31,69
	Civil Works.								
50	Civil Works	1,07,20	1,27,46	1,13,09	1,12,80	1,02,07	1,27,51	1,42,96	1,50,81
51	Bombay Development Scheme ...	3,68	3,86	9,96	9,79	8,08	8,05	8,53	8,84
53	Capital outlay on Electricity schemes met out of revenue.	...	...	...	3,72	13	3	5	...
	Total ...	1,10,88	1,31,32	1,23,05	1,26,31	1,10,28	1,35,59	1,51,54	1,59,65
	Miscellaneous.								
54	Famine—								
	A. Famine Relief	2,05	7,12	3,06	66	1,00	75	75	1,50
	B. Transfers to Famine Relief Fund...	...	6,51	1,70	...	...	...	...	...
55	Superannuation Allowances and Pensions.	1,07,52	1,10,87	1,15,16	1,20,38	1,24,87	1,31,77	1,27,57	1,30,18
55-A	Commutation of Pensions financed from ordinary revenues.	6	6	4	3	...	...	...	...
56	Stationery and Printing	12,40	13,18	12,58	12,67	17,05	16,38	19,11	17,54
57	Miscellaneous	6,39	6,94	55,97	35,61	1,10,21	40,16	1,60,75	1,26,48
	Total ...	1,28,42	1,44,68	1,88,51	1,69,35	2,53,13	1,89,06	3,08,18	2,75,70
	Extraordinary Items.								
63	Extraordinary Charges	17	34	36	1,38	2,84	1	30	24
	Total Expenditure on revenue account (including revenue expenditure and capital expenditure within revenue account).	12,01,07	12,14,31	12,79,58	12,83,27	13,60,81	13,56,00	15,27,80	15,17,18
	Capital Account not charged to Revenue.								
68	Construction of Irrigation, Navigation, Embankment and Drainage Works ...	2,59	1,95	91	42	87	3,17	1,67	75
70	Capital outlay on improvement of Public Health.	1,75	47	1,13	74	32	79	2,26	6,08
80	Bombay Development Scheme ...	10,02	4,55	1,88	−58	−11	1,81	−9	−5,45
81	Capital Account of Civil Works outside the Revenue Account.	3	4	...	...	6,18	7,88	8,25	6,32
83	Payments of Commuted value of Pensions.	4,26	6,68	3,76	4,01	2,71	2,38	1,13	1,80
85	Payments to Retrenched Personnel ...	−46	−52	−30	...	...	...	...	...
	Total, Capital Expenditure outside the revenue account.	18,19	13,17	7,38	4,59	9,97	16,03	13,22	9,50

No. of Account Head.	Heads of Expenditure.	1936-37.	1937-38 (Accounts).	1938-39 (Accounts).	1939-40 (Accounts).	1940-41 (Accounts).	1941-42 (Budget).	1941-42 (Revised).	1942-43 (Budget).
1	2	3	4	5	6	7	8	9	10
	Debt, Deposits and Advances.								
	N.—Public Debt.								
	Permanent debt	5,98	67	27	23	4	...	20	...
	Floating debt	...	...	15,00	41,00	...	30,00	...	...
	Loans from the Central Government ...	(*b*)4,85,63	74,75	60,13	62,32	65,62	68,02	68,02	70,55
	O.—Unfunded Debt.								
	Special Loans	...	...	...	12,00	89	2,00	1,42	29
	State Provident Funds	...	34,74	43,20	47,89	39,24	42,00	41,00	41,00
	P.—Deposits and Advances.								
	Famine Relief Fund	64,87	6,32	4,90	3,58	2,21	3,36	2,18	2,96
	Appropriation for Reduction or Avoidance of Debt	...	...	...	...	...	...	...	...
	Provincial Road Fund	4,74	15,99	20,51	9,19	15,05	14,25	17,18	11,50
	Special Development Fund	...	...	...	¶15,65	16,20	¶35,71	43,70	60,44
	Depreciation Reserve Fund—Government Presses	21	47	37	20	17	72	35	97
	Deposits of depreciation reserves of commercial concerns (Nasik Distillery) ...	15	1	5,23	7,72	2	5	5	11
	Deposits of Local Funds	...	3,07,55	3,27,20	3,25,92	3,21,22	3,27,00	3,20,00	3,30,00
	Departmental and Judicial Deposits—								
	Civil Deposits	53	4,26,11	5,39,80	5,12,97	5,89,29	5,76,00	5,04,00	5,10,00
	Do. —Other Accounts.	23,81	43,19	33,05	31,42	26,95	42,10	39,03	48,28
	Advances repayable	(*a*) 90	20,36	18,11	18,73	18,70	19,00	20,70	20,00
	Permanent advances	(*a*) 3,17	5	5	7	5	4	10	4
	Accounts with Foreign Governments and Indian States	(*a*) 5	1	...	...	...	...	...	...
	Accounts with the Government of Burma.	...	54	58	1,10	12	50	10	10
	Accounts with the Reserve Bank ...	...	1,79	2,30	3,54	97	25	64	30
	Suspense Accounts	...	4,12,79	5,80,03	7,40,95	9,38,86	8,88,00	15,58,00	17,31,40
	Cheques and Bills	...	2,92,02	2,91,29	3,14,03	3,21,44	3,15,00	3,32,00	3,30,00
	Departmental and similar accounts ...	(*a*) 5	1,22	94	67	91	1,00	1,20	1,30
	Miscellaneous Security Purchase Accounts	...	...	...	...	...	...	75,00	...
	Miscellaneous Government account ...	...	12,49	...	...	...	...	...	...
	R.—Loans and Advances by Provincial Government	(*c*) 29,59	12,81	9,27	10,74	10,17	14,01	15,83	19,40
	S.—Remittances.								
	Cash remittances and adjustments between officers rendering accounts to the same Accountant General	...	13,86,96	13,59,35	14,06,00	14,82,84	14,66,00	15,45,00	14,88,00
	Remittances by Bills	...	3,65,33	3,84,34	4,34,13	2,29,11	...	...	...
	Adjusting account between Central and Provincial Governments	...	3,88,55	1,91,09	2,62,46	85,75	72,00	90,00	91,00
	Adjusting accounts with Railways ...	...	...	...	49,77	15,91	16,00	15,50	17,00
	Inter-Provincial Suspense Account ...	...	25,49	21,85	20,05	66	6,00	2,40	5,00
	Reserve Bank of India Remittances ...	...	...	...	...	2,06,43	2,50,00	4,44,00	4,32,00
	Total, Disbursements under Debt Heads	6,19,68	38,30,21	39,08,87	43,32,33	43,88,82	41,89,01	51,37,60	52,11,64
	Total, Capital and Debt Heads ...	6,37,87	38,43,38	39,16,25	43,36,92	43,98,79	42,05,04	51,50,82	52,21,64
	Total, Disbursements ...	18,38,94	50,57,69	51,95,83	56,20,19	57,59,60	55,61,04	66,78,62	67,38,32
	Closing Balance ...	1,47,44	71,47	77,78	69,16	*98,85	†45,90	46,44‡	41,34§
	Grand Total ...	19,86,38	51,29,16	52,73,61	56,89,35	58,58,45	56,06,94	67,25,06	67,79,66

(*a*) Represents adjustments in connection with the scheme of decentralisation of balances.

(*b*) Includes 4,02,06 representing the adjustments on account of the cancellation of debt in terms of paragraph 8 of the G.I., F.D., Resolution No. D. 1214-Ref., dated 26th March 1937, on the Niemeyer Report published at pages 570 to 577 of the *Bombay Government Gazette* Part I, dated 1st April 1937.

(*c*) Includes 15,94 on account of adjustment in connection with the scheme of decentralisation of balances.

* This is exclusive of (*a*) 3,47,44 on account of investment of balances in treasury bills, (*b*) about 62 lakhs belonging to the Famine Relief Fund invested in Government of India securities, and (*c*) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India securities.

† This is exclusive of (*a*) 264 lakhs on account of investment of balances in treasury bills, (*b*) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India securities, and (*c*) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India securities.

‡ This is exclusive of (*a*) 4,39,44 on account of investment of balances in treasury bills, (*b*) about 62 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (*c*) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India securities, and (*d*) 75 lakhs invested in long dated Government of India securities.

§ This is exclusive of (*a*) 4,20,84 on account of investment of cash balance in treasury bills, (*b*) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (*c*) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India securities, and (*d*) 75 lakhs invested in long dated Government of India securities.

¶ For details, *vide* Appendix at pages 146-156 *post*.

STATEMENT B.

ESTIMATE OF EXPENDITURE ON CAPITAL ACCOUNT.

[In thousands of rupees]

	Total estimated cost of works included in 1942-43 Budget Estimates.			Expenditure up to 31st March 1941.	Estimated Expenditure in		Balance required in future.
	Works in progress.	New works.	Total.		1941-42.	1942-43.	
1	2	3	4	5	6	7	8
Irrigation Works ...	36,95	74	37,69	33,22	33	74	3,40
Bombay Development Scheme ...	7,18,29*	...*	7,18,29*	6,20,78	1,55*	1,43*	94,53*
Other Works ...	47,37	6,29	53,66	8,83	10,25	12,40	22,18
Total ...	8,02,61	7,03	8,09,64	6,62,83	12,13	14,57	1,20,11

Note.—The statement includes all capital expenditure whether met from (*a*) loan or (*b*) from ordinary balances except expenditure under "83, Payments of commuted value of pensions".

* These figures do not take into account the anticipated receipts of a capital nature which are taken in reduction of the expenditure under this head but are obtained by deducting the figures under "Suspense" and "Receipts from sale of surplus plant" from the figures under "Works" and "Establishment". For details see paragraph 258.

STATEMENT C

STATEMENT OF OUTSTANDING DEBT.

(In thousands of Rupees)

Head.	Total outstanding on 1st April 1941.	To be borrowed in 1941-42.	To be repaid in 1941-42.	Total outstanding on 31st March 1942.	To be borrowed in 1942-43.	To be repaid in 1942-43.	Total outstanding on 31st March 1943.
1	2	3	4	5	6	7	8
I. Consolidated Debt—							
(*a*) Government share ...	17,76,53	.....	14,23	17,62,30	.....	14,94	17,47,36
(*b*) Share of the Bombay Municipal Corporation, viz. three long-dated loans of the Improvement Trust ...	3,92,60	.....	4,75	3,87,85	.....	4,91	3,82,94
Total, Consolidated Debt ...	21,69,13	.....	18,98	21,50,15	.....	19,85	21,30,30
II. Floating Debt—							
(*a*) Treasury Bills... ...	.....	.....	.....	.....	.....	.....	.....
(*b*) Other Floating Loans ...	.....	.....	.....	.....	.....	.....	.....
Total, Floating Debt ...	.....	.....	.....	.....	.....	.....	.....
III. Loans to Bombay Municipal Corporation ...	8,82,67	.....	49,04	8,33,63	.....	50,70	7,82,93
Total ...	30,51,80	.....	68,02	29,83,78	.....	70,55	29,13,23
Net debt on Government account (i.e., items I (*a*) and II)	17,76,53	.....	14,23	17,62,30	.....	14,94	17,47,36

N.B.—The above figures do not include unfunded debt, mainly State Provident Funds which on 1st April 1941 amounted to 3,91,53 and are expected to amount to 4,10,53 on 1st April 1942. These obligations will have to be met some time in future, but at present the accumulations are in excess of withdrawals (*see* paragraphs 270-272).

The figures do not also take into account credit for sums lent by Government to cultivators, local authorities, etc. These outstandings amounted on 1st April 1941 to 1,24,14.

In addition a small sum of 1,27 on account of the B. D. Loan, 1920, was still lying unclaimed on 1st April 1941 (*see* paragraph 265).

STATEMENT D.

STATEMENT OF DEBT CHARGES.

(In thousands of Rupees)

	1940-41 (Accounts).			1941-42 (Revised).			1942-43 (Budget).		
	Interest.	Principal.	Total.	Interest.	Principal.	Total.	Interest.	Principal.	Total.
Total debt charges included in the budget	1,61,24	65,62	2,26,86	1,58,23	68,02	2,26,25	1,55,63	70,55	2,26,18
Debt charges paid by local bodies in Bombay City and passed on to the Government of India ...	60,22	52,05	1,12,27	57,69	53,79	1,11,48	55,09	55,61	1,10,70
Net debt charges borne by provincial revenues	1,01,02	13,57	1,14,59	1,00,54	14,23	1,14,77	1,00,54	14,94	1,15,48

N.B.—The above figures of net debt charges do not take into account the receipts of interest on loans and advances made by Government which amount to about 7 lakhs.

MEMORANDUM IN EXPLANATION OF THE FIGURES UNDER EACH MAJOR HEAD OF REVENUE AND EXPENDITURE.

IV, Taxes on Income other than Corporation Tax.

Page 13, Civil Budget Estimates.

—	Accounts, 1940-41.	Budget estimate, 1941-42.	Revised estimate, 1941-42.	Budget estimate, 1942-43.
Share of taxes on income	83,20	89,20	1,45,40	1,67,40

1. Under section 138 (1) of the Government of India Act, 1935, taxes on income other than agricultural income shall be levied and collected by the Federation, but a prescribed percentage of the net proceeds in any financial year of any such tax, except in so far as those proceeds represent proceeds attributable to Chief Commissioners' Provinces or to taxes payable in respect of Federal emoluments, shall not form part of the revenues of the Federation, but shall be assigned to the Provinces and to the Federated States, if any, within which that tax is leviable. The Government of India (Distribution of Revenues) Order, 1936, has accordingly fixed the prescribed percentage at 50 and the share of the Government of Bombay at 20 per cent. of the prescribed percentage. The Order originally laid down that in addition to its own share the Central Government shall during the years 1937-38 to 1941-42, retain either the whole of the Provincial share or so much of it as, together with the Railway contribution to general revenues, shall bring the Central Government's share up to 13 crores. This Order has since been modified and it has now been provided that with effect from 1st April 1939 the sum to be retained by the Central Government out of the provincial pool shall be a fixed sum of 4½ crores during each of the years 1939-40, 1940-41 and 1941-42. The revised estimate for the current year is much higher than the budget estimate because the final accounts for 1940-41 revealed that a further sum of 16·2 lakhs was due to this Government for that year and also because the current year's income tax receipts are expected to be considerably larger than originally estimated. The next year's estimate has been prepared on the basis of the latest information obtained from the Central Government.

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VII and 7, Land Revenue.

Revenue.

Pages 13–14, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Ordinary revenue	3,44,80	3,33,00	3,60,00	3,20,00
Sale proceeds of waste lands and redemption of land tax ..	1,71	1,42	1,90	1,70
Recoveries on account of survey and settlement charges	2,08	1,80	1,92	1,92
Recoveries of overpayments ..	12	5	11	8
Collection of payments for services rendered	1,34	80	80	80
Miscellaneous	4,96	5,27	5,63	5,46
Transfer from deposit account of the Special Development Fund ..	....	50	83	1,50
Deduct—Portion of land revenue due to irrigation	— 7,11	— 6,44	— 6,63	— 6,64
Total, Land Revenue ..	3,47,90	3,36,40	3,64,56	3,24,82
Deduct—Refunds ..	— 2,36	— 3,20	— 2,43	— 2,43
Total ..	3,45,54	3,33,20	3,62,13	3,22,39

Expenditure.

Pages 57–70, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Charges of Administration ..	24,75	24,70	25,85	24,93
Land Records	26,12	26,38	27,00	26,92
Assignments and Compensations ..	14,26	14,39	14,39	14,28
Special Development Programme ..	....	50	83	1,50
Charges in England	5	5	5	5
Total ..	65,18	66,02	68,12	67,68
Charged ..	*6,49*	*6,73*	*6,81*	*6,93*
Voted ..	58,69	59,29	61,31	60,75

Revenue.

2. *Ordinary Revenue.*—The receipts under this head are inclusive of the portion of land revenue due to irrigation, which is subsequently transferred to the irrigation heads (XVII and XVIII). The increase in the current year's revised estimate is due to larger realisations during the first eight months than anticipated in the budget estimate. The next year's budget estimate takes into account an unsatisfactory " rabi " season as also the transport difficulties, any accentuation of which may lead to a fall in the level of prices of agricultural produce.

3. *Sale proceeds of waste lands.*—The receipts are of a fluctuating nature depending upon the demand for land.

4. *Recoveries of survey and settlement charges.*—The increase in the current year's revised estimate and the next year's budget is due to larger recoveries on account of the cost of pot hissa measurement operations.

5. *Recoveries of overpayments.*—The estimates under this head are based on the actuals reported by the Accountant General.

6. *Miscellaneous.*—The receipts under this head are of a fluctuating nature. The increase in the current year's revised and the next year's budget estimates is due mainly to the annual assignment of Rs. 36,000 payable by the Central Government on account of the abatement of non-agricultural assessment on privately owned lands used for the manufacture of salt in the Province.

7. *Transfer from the deposit account of the Special Development Fund.*—The estimates represent credit for expenditure to be financed from the Fund.

8. *Refunds.*—This is a fluctuating item. The current year's revised estimate and the next year's budget estimate are based on the average of past actuals.

Expenditure.

9. *Charges of Administration.*—The increase in the current year's revised estimate, which is mainly under contingencies, is on account of large payments to the G. I. P. and M. & S. M. Railways for the relinquishment of land, expenditure on improvements to certain " Khar " bunds, etc. The decrease in the next year's budget compared with the current year's revised estimate is due to the normal provision under contingencies in the budget.

10. *Land Records.*—The increase in the current year's revised estimate is due mainly to anticipated larger expenditure under the heads " City Land Records " and " District Charges " due to the grant of dearness allowance, and under " Cost of boundary marks recoverable from land holders " due to arrear payments. The decrease in the next year's budget estimate compared with the current year's revised estimate is due to smaller provision for cost of boundary marks and for pot hissa measurement operations, partly counterbalanced by increased provision for city survey work under the head " Recoverable City Survey Operations."

11. *Assignments and Compensations.*—The next year's estimate, which is lower than the current year's budget and revised estimates, is based on past actuals.

12. *Special Development Programme.*—The current year's revised estimate and the next year's budget take into account the anticipated larger expenditure for the construction and repairs of chavdis from the Special Development Fund.

VIII and 8, Provincial Excise.

Revenue.

Pages 15-18, Civil Budget Estimates.

—	Accounts, 1940-41.	Budget estimate, 1941-42.	Revised estimate, 1941-42.	Budget estimate, 1942-43.
Country spirit	76,69	71,26	84,87	82,40
Country fermented liquor ..	42,44	40,98	44,13	44,35
Malt liquors	30	18	38	38
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	45,22	39,67	56,50	54,90
Receipts from commercial spirits including denatured spirits and medicated wines	3,75	3,50	3,50	3,51
Opium	14,89	15,51	16,09	16,07
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	2,80	2,10	4,00	2,90
Hemp and other drugs	12,38	11,21	13,65	13,40
Receipts from distilleries ..	21,05	20,66	22,51	23,16
Fines, confiscations and miscellaneous.	5,03	3,80	5,26	5,24
Recoveries of overpayments ..	12	....	2	....
Collection of payments for services rendered	6	7	6	5
Total ..	2,24,73	2,08,94	2,50,97	2,46,36
Deduct—Refunds	—3,60	—2,85	—2,85	—3,44
Total ..	2,21,13	2,06,09	2,48,12	2,42,92

Expenditure.

Pages 71-81, Civil Budget Estimates.

—	Accounts, 1940-41.	Budget estimate, 1941-42.	Revised estimate, 1941-42.	Budget estimate, 1942-43.
Superintendence	1,36	1,61	1,34	1,41
District charges	17,94	17,79	18,41	18,73
Distilleries	9,70	8,91	11,61	10,89
Departmental and commission shops..	94	94	1,12	1,08
Cost of opium supplied to Provincial Excise Department	2,65	2,55	3,09	2,96
Purchase of ganja and other drugs ..	11	13	14	15
Compensations	5,55	5,36	5,42	5,22
Charges in England	2	2	....	2
Works	4	....	....	5
Total ..	38,31	37,31	41,13	40,51
Charged ..	*4,23*	*4,11*	*3,84*	*3,91*
Voted ..	34,08	33,20	37,29	36,60

Revenue.

13. *Country spirits.*—The increase in the current year's revised and the next year's budget estimates is due to increased consumption of liquor and better bids realised and anticipated at the auctions. The next year's budget estimate, however, takes into account the loss of revenue anticipated from the difficulty in transport of masala liquor from the Nasik distillery to the different warehouses.

14. *Country fermented liquor.*—The increase in the current year's revised and the next year's budget estimates is due to higher bids realised and anticipated at the auctions and improvement in the toddy trade.

15. *Malt liquors.*—The increase in the current year's revised and the next year's budget is due to larger imports of Indian-made beer.

16. *Wines and spirits.*—The increase in the current year's revised and the next year's budget is due to larger sales consequent on the removal of restrictions on the sale of foreign liquor in the prohibition areas and also to the consumption of more " foreign " liquor manufactured at the Nasik distillery in substitution of imported foreign liquor, supply of which from abroad has been restricted by war conditions.

17. *Opium.*—The increase in the current year's revised and the next year's budget is due to increased consumption.

18. *Duties on medicinal and toilet preparations, etc.*—The increase in the current year's revised and next year's budget is due to the withdrawal of the concession of duty-free supply of rectified spirit to charitable hospitals and dispensaries. Grants-in-aid equal to the duties recovered are now payable to these institutions. The current year's revised estimate also takes into account the larger imports of medicinal preparations this year.

19. *Hemp and other drugs.*—The increase in the current year's revised and the next year's budget is due to increased consumption of ganja and higher bids realised and anticipated at the auctions.

20. *Receipts from Distilleries.*—The increase in the current year's revised and the next year's budget is due to increased consumption of country spirit and Indian-made foreign liquor manufactured by the Nasik Distillery.

21. *Fines, confiscations and miscellaneous.*—The receipts under this head are of a fluctuating nature. The increase mainly falls under " Miscellaneous " and is due to increased sales of country liquor and hemp drugs at the departmental shops and also to the opening of additional country liquor depôts in the West Khandesh District.

Expenditure.

22. *Superintendence.*—The decrease in the current year's revised estimate is mainly due to smaller expenditure against the provision on account of the leave salary of the Commissioner. The increase in next year's budget compared with the revised estimate of the current year is due to the provision of leave salary of the Commissioner.

23. *District charges.*—The increase in the current year's revised estimate is due to extra expenditure on dearness allowance, and on purchase of motor buses etc. for the Thana District. The next year's budget includes provision for dearness allowance and also full year's provision for additional temporary establishment employed to combat illicit distillation and smuggling in the Thana District.

24. *Distilleries.*—The increase in the revised estimate and the next year's budget compared with the current year's budget is mainly due to increased expenditure under contingencies of the Nasik Distillery on account of larger output of liquor.

25. *Departmental and commission shops.*—The increase in the revised estimate and the next year's budget is due to the opening of additional departmental depôts and the purchase of more cloth for sale at the cloth shops run in conjunction with the liquor depôts in the West Khandesh District.

26. *Cost of opium supplied to Provincial Excise Department.*—The increase in the current year's revised and the next year's budget estimates is due to increased demand for opium.

27. *Compensations.*—The increase in the revised estimate of the current year is due to payment of arrears of surplus compensation to the Phaltan State and compensation to private parties. The next year's provision is smaller as no provision for any surplus compensation payable to Indian States is required to be made in that year's budget.

IX and 9, Stamps.

Revenue.

Pages 19–20, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
A—Non-Judicial.				
Stamp duties on bills of exchange and other commercial documents ..	20,95	19,00	23,30	22,22
Sale of other non-judicial stamps ..	58,01	49,40	59,10	56,34
Duty on impressing documents ..	4,86	3,10	7,67	4,44
Fines and penalties	30	25	30	30
Miscellaneous	49	45	50	50
Deduct—Refunds	— 72	— 70	— 87	— 80
	83,89	71,50	90,00	83,00
B—Judicial.				
Court fees realised in stamps ..	52,59	52,71	51,71	49,67
Probate duty	10,66	6,00	9,40	7,00
Fines and penalties	2	3	3	2
Miscellaneous	....	1	1	1
Deduct—Refunds	— 68	— 75	— 75	— 70
	62,59	58,00	60,40	56,00
Grand Total ..	1,46,48	1,29,50	1,50,40	1,39,00

Expenditure.

Pages 82–83, Civil Budget Estimates.

—	Accounts, 1940-41.	Budget estimate, 1941-42.	Revised estimate, 1941-42.	Budget estimate, 1942-43.
A—Non-Judicial.				
Superintendence	38	34	34	33
Charges for the sale of stamps ..	69	62	69	64
Cost of stamps supplied from Central Stamp Stores	25	24	23	23
	1,32	1,20	1,26	1,20
B—Judicial.				
Superintendence	29	33	34	33
Charges for the sale of stamps ..	32	34	35	34
Cost of stamps supplied from Central Stamp Stores	8	8	8	8
	69	75	77	75
Total—Voted ..	2,01	1,95	2,03	1,95

Revenue.

28. *A—Non-Judicial.*—The increase of 18,50 in the current year's revised estimate, compared with the budget estimate, is due to higher receipts expected under "Share Transfer Stamps", "Unstamped documents", "Duty on documents voluntarily brought for adjudication" and "Clearance lists". The next year's estimate is based on the average annual income for the last three years after making a small allowance for the possible disturbing effect of the war.

29. *B—Judicial.*—The current year's revised estimate shows an increase of 2,40, as compared with the budget estimate, on account mainly of larger receipts from probate duties.

Expenditure.

30. The increase of 8 in the revised estimate over the budget estimate is due to the enhanced cost of manufacturing stamps and larger purchase of stamps.

X and 10, Forest.

Revenue.

Pages 21–22, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Timber and other produce removed from the forests by Government agency	9,46	9,80	17,00	17,90
Timber and other produce removed from the forests by consumers or purchasers	32,00	28,50	42,52	33,81
Drift and waif wood and confiscated forest produce	2	2	2	2
Revenue from forests not managed by Government	14	12	9	7
Miscellaneous	3,12	2,96	3,11	3,00
Transfer from the Deposit Account of Special Development Fund ..	....	....	....	26
Total ..	44,74	41,40	62,74	55,06
Deduct—Refunds ..	— 20	— 15	— 22	— 20
Total ..	44,54	41,25	62,52	54,86

Expenditure.

Pages 84–89, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
General Direction	81	76	83	73
Conservancy and works	7,98	7,22	10,50	10,47
Establishment	18,16	18,52	19,04	19,03
Interest on capital outlay ..	33	33	33	33
Special Development Programme ..	....	....	....	26
Charges in England	81	66	67	65
Total ..	28,09	27,49	31,37	31,47
Charged ..	*3,85*	*3,95*	*3,73*	*3,41*
Voted ..	24,24	23,54	27,64	28,06

Revenue.

31. *Timber and other produce removed from the forests by Government Agency.*—The increase in the revised estimate, compared with the current year's budget estimate, is due partly to the supply of timber, ballies, bamboos, etc., to the Government of India, for the use of the Army, and partly to the supply of a larger number of sleepers to the Railways. The further increase in the ensuing year's budget estimate, compared with the revised estimate, is due to the supply of a still larger number of sleepers to the Madras and Southern Maratha Railway and to the extraction of more timber by departmental working of additional compartments in the East and West Divisions of Kanara for sale in Government depôts.

32. *Timber and other produce removed from the forests by consumers or purchasers.*—The increase in the revised estimate, compared with the current year's budget estimate, is due to better prices realised for coupes and compartments in all the circles and to the sale of cyclone-damaged trees in the Thana divisions. The next year's estimate is based on past actuals and includes additional revenue from War supplies.

33. *Transfer from the deposit account of Special Development Fund.*—The amount represents credit for expenditure to be financed from the Fund.

Expenditure.

34. *Conservancy and works.*—The increase in the revised estimate for the current year and the budget estimate for the next year, compared with the current year's budget estimate, is due to (1) the supply of ballies and timber to the Government of India and advance working of certain coupes in the Southern Circle, (2) the marking of the cyclone-damaged trees in the reserved forests and gurcharans in the Thana divisions, (3) the preparation of rabs departmentally in the cyclone-damaged coupes and compartments in the Northern Circle and the rise in the cost of uniforms, clothing, etc.

35. *Establishment.*—The increase in the revised estimate of the current year and the budget estimate of the next year, compared with the current year's budget estimate, is mainly due to (*a*) the grant of dearness allowance to low-paid staff, (*b*) the creation of certain posts in the Bombay Forest Service, Class II and (*c*) additional temporary appointments for cyclone-damaged areas and for the extraction of ballies.

36. *Special Development Programme.*—It is proposed to provide from the Special Development Fund next year 6 for the construction of one additional block for saw-mill labourers at Dandeli and 20 for the construction of quarters for forest subordinates stationed in malarious places.

XI and 11, Registration.

Revenue.

Page 23, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Fees for registering documents ..	14,63	14,08	14,76	14,46
Fees for copies of registered documents	29	31	31	30
Miscellaneous	14	13	15	13
	15,06	14,52	15,22	14,89
Deduct—Refunds	— 4	— 4	— 4	— 4
Total ..	15,02	14,48	15,18	14,85

Expenditure.

Pages 90–91, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Superintendence	32	33	33	33
District charges	4,92	5,05	5,36	5,11
Total—Voted ..	5,24	5,38	5,69	5,44

Revenue.

37. The revised estimate shows an increase of 70 over the current year's budget estimate. This increase is due mainly to the number of registrations being larger than anticipated. The next year's estimate assumes normal receipts.

Expenditure.

38. *District charges.*—The increase in the revised estimate, compared with the budget, is due to the grant of over-time and dearness allowances and additional expenditure on stores, films, postage, etc., owing to the increase in work in the Government Photo Registry. This is partially set off by a saving of 2, chiefly under leave salary. The increase in the next year's provision, compared with the budget estimate for the current year, is due to larger provision for stores for the Photo Registry on account of higher prices.

XII and 12, Receipts and Expenditure under Motor Vehicles Acts.

Revenue.

Page 24, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Receipts under the Indian Motor Vehicles Act	5,82	4,00	4,76	3,55
Subvention from the Central Road Fund	12	....	60	....
Receipts under the Provincial Motor Vehicles Taxation Act ..	43,73	39,00	40,00	32,40
Fees and other receipts (Indian Motor Vehicles Act)	61	20	20	7
Total ..	50,28	43,20	45,56	36,02
Refunds	— 56	— 46	— 56	— 41
Total ..	49,72	42,74	45,00	35,61

Expenditure.

Pages 92–95, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Charges of collection	81	73	1,82	1,78
Inspection of Motor Vehicles ..	3,08	2,78	3,35	2,85
Compensation to local bodies, etc. ..	7,77	7,00	7,05	7,05
Transfer to Provincial Road Fund ..	15,40	11,11	10,85	3,31
Other charges	1	1	1	2
Charges in England	14	14	15	20
Total ..	27,21	21,77	23,23	15,21
Charged ..	*23,87*	*18,75*	*18,60*	*11,10*
Voted ..	3,34	3,02	4,63	4,11

Revenue.

39. *Receipts under the Indian Motor Vehicles Act.*—The increase in the revised estimate over the budget estimate for the current year is due to larger receipts being anticipated on the basis of the actuals for eight months. The next year's estimate is placed at a lower figure in view of war conditions and petrol rationing.

40. *Subvention from the Central Road Fund.*—The amount of 60 in the revised estimate is on account of a grant from the Central Road Fund for the purchase of weigh-bridges.

41. *Receipts under the Provincial Motor Vehicles Taxation Act.*—The increase in the revised estimate over the current year's budget is partly on account of receipts from certain Indian States with which reciprocal arrangements have been entered into. It also takes into account the progress of actuals. The decrease in the next year's estimate allows for further accentuation of the situation arising from petrol rationing and war conditions generally. Further, Government has decided to allow, in respect of transport vehicles fitted with approved producer gas plants, a refund of 50 per cent. of the quarterly tax for four quarters, until further notice, and subject to quarterly inspection of the vehicles concerned.

42. *Fees and other receipts.*—The decrease in the next year's budget estimate is due to war conditions and petrol rationing and also to the fact that registration under the new Motor Vehicles Act is perpetual. Receipts on account of the supply of number plates will also be much less.

Expenditure.

43. *Charges of collection.*—The estimate under this minor head represents a fixed proportion of charges of the Motor Vehicles Department recorded in the first instance under the minor head " Inspection of Motor Vehicles ". The increase in the revised estimate is due to the additional establishment sanctioned during the current year and payment of compensation to certain Indian States as a result of reciprocal arrangements made with them.

44. *Inspection of Motor Vehicles.*—The increase in the revised estimate over the budget estimate for the current year is due to changes in the personnel, employment of additional staff, excess expenditure on contingencies and purchase and installation of weigh-bridges. The decrease in the next year's budget estimate is due to the absence of provision for the purchase of weigh-bridges and smaller expenditure on number plates.

45. *Compensation to Local Bodies.*—Provision is made under this head for the payment of compensation to local bodies on account of abolition of tolls under section 9 (*1*) of the Bombay Motor Vehicles Act, 1935.

46. *Transfer to the Provincial Road Fund.*—Provision on account of the amount transferred to the Provincial Road Fund under section 9 (*3*) of the Bombay Motor Vehicles Tax Act, 1935, is made under this head. The amount depends upon the receipts under the Act and the cost of collection of the tax. The details of the transfer are as shown below :—

—	Accounts, 1940-41.	Budget estimate, 1941-42.	Revised estimate, 1941-42.	Budget estimate, 1942-43.
	Rs.	Rs.	Rs.	Rs.
Total Receipts under the Act ..	43,72,786	39,00,000	40,00,000	32,40,000
Deduct—				
Refunds	— 44,969	— 45,000	— 45,000	— 38,000
Cost of collection in India ..	— 81,351	— 70,000	— 1,82,000	— 1,78,000
Cost of collection in England ..	— 1,376	— 1,000	— 1,000	— 1,000
Overhead charges	— 47,718	— 16,000	— 30,000	— 34,800
Lump amount mentioned in section 9 (3) of the Act ..	— 26,57,000	— 26,57,000	— 26,57,000	— 26,57,000
Net receipts transferred to the Fund..	15,40,372	11,11,000	10,85,000	3,31,200

47. *Charges in England.*—The revised and the next year's estimates are on account of sterling overseas pay of officers of the Department.

XIII and 13, Other Taxes and Duties.

Revenue.

Page 25, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Taxes on luxuries including taxes on entertainments, amusements and gambling	26,94	24,50	26,04	26,45
Receipts from Electricity Duty ..	35,47	33,00	34,00	33,25
Receipts from Tobacco Duties ..	25,51	24,00	26,00	25,50
Other items	1,47,25	1,09,50	1,16,52	1,02,86
Total ..	2,35,17	1,91,00	2,02,56	1,88,06

Expenditure.

Pages 96–99, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Collection charges	2,06	2,28	2,42	2,38
Charges under the Electricity Duties..	1,07	1,07	1,09	1,09
Charges in connection with Tobacco Duties	6,87	11,48	11,53	11,50
Total—Voted ..	10,00	14,83	15,04	14,97

Revenue.

48. *Taxes on luxuries including taxes on entertainments, amusements, betting and gambling.*—Both the revised estimate for the current year and the budget estimate for the next year are based on the progress of current actuals.

49. *Receipts from Tobacco Duties.*—The revised and the next year's estimate are based on the progress of current actuals.

50. *Other items.*—This head includes receipts from the Urban Immoveable Property Tax, Sales Tax and Prize Competitions Tax. The revised estimate for the current year includes collection of arrears of Urban Immovable Property Tax. The decrease in the next year's estimate is due mainly to the reduction in rate of this Tax.

NOTE ON THE SYSTEM OF CAPITAL AND NON-CAPITAL ACCOUNTS OF IRRIGATION WORKS.

51. Irrigation works are divided into two main categories (1) works for which capital accounts are kept and (2) works for which capital accounts are not kept. All irrigation works, for which it is both desirable and possible to maintain accounts on a quasi-commercial basis, are included in the former category and those for which the maintenance of such accounts is unnecessary, either because they produce little or no revenue or because owing to their restricted size, it is not worthwhile examining the returns paid by each individual work, are put in the latter class. The important criterion in the case of a quasi-commercial undertaking is whether the work is remunerative or the reverse and it is, therefore, essential for this class of works to maintain a capital account, since it is only by reference to the amount of capital expended that the value of the results can be determined.

52. The works for which capital accounts are kept are divided into (A) Irrigation and (B) Navigation, Embankment and Drainage Works separately, each of which is again sub-divided into (1) Productive and (2) Unproductive Works.

53. The initial expenditure on the construction of an irrigation project for which capital accounts are kept is charged to the capital account of that project and such further expenditure after its completion as is necessary for the full development of the scheme is also added to that account.

54. The capital invested on the work includes (1) direct charges, i.e., cost of works, establishment, tools and plant and pensionary charges, (2) indirect charges, i.e., capitalised value of abatement of revenue from land occupied by works and audit charges, and (3) all arrears of simple interest, if any, i.e., balance of total interest over net revenue. This capital cost is commonly known as " sum-at-charge ".

55. As soon as a work begins to earn revenue, a Revenue Account is opened for it. The revenue derived from the work is credited to that account and annual maintenance charges are debited to it. The difference between the gross revenue earned and the maintenance charges is the net revenue of the work.

56. If the net revenue from a capital work is expected to repay after ten years from its completion the annual interest charges on the capital invested i.e., sum-at-charge, at 4 per cent. or at such other rate as may be fixed by Government from time to time, the work is considered as " Productive " ; otherwise it is treated as " Unproductive ". If any productive work for which a capital account is fails at any time after the expiry of ten years from its completion in three successive years to yield the relevant return, it is transferred to the unproductive class. Similarly, if a work though classed as unproductive succeeds in yielding for three successive years the relevant return prescribed for a productive work, it is transferred to the productive class. The same principle applies to all extensions and improvements of an existing work.

57. The capital expenditure on irrigation works is booked in the accounts under one major head, viz., " 68, Construction of Irrigation, Navigation, Embankment and Drainage Works ". Funds for these works may be provided from ordinary revenues, Famine Fund or from other sources outside the revenue of which the most important is loans, but the expenditure is booked under one major head " 68 " only. This major head is, however, intended to include only expenditure incurred from sources outside the revenue and it is therefore necessary to deduct from this head the capital expenditure defrayed from general revenues and to show it in the revenue section of the accounts. There will thus be two deductions in lump sums at the foot of the account of the major head " 68 ", and the amounts thus deducted from this head are booked, without details of works under the major head " 19-A—Financed from Famine Relief Fund " and " B—Financed from ordinary Revenues " according to the source from which funds are provided. The net total of the major head " 68 ", after the deductions referred to above have been made, represents that portion of the

capital expenditure on irrigation works which is financed from sources outside the ordinary revenues.

58. The revenue derived from irrigation works for which capital accounts are kept and the annual expenditure on maintenance and working expenses on those works are respectively credited and debited to the revenue accounts of those works under a separate Revenue head " XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept ", the divisions and sub-divisions of this account also being the same as those under the corresponding capital expenditure head " 68 ".

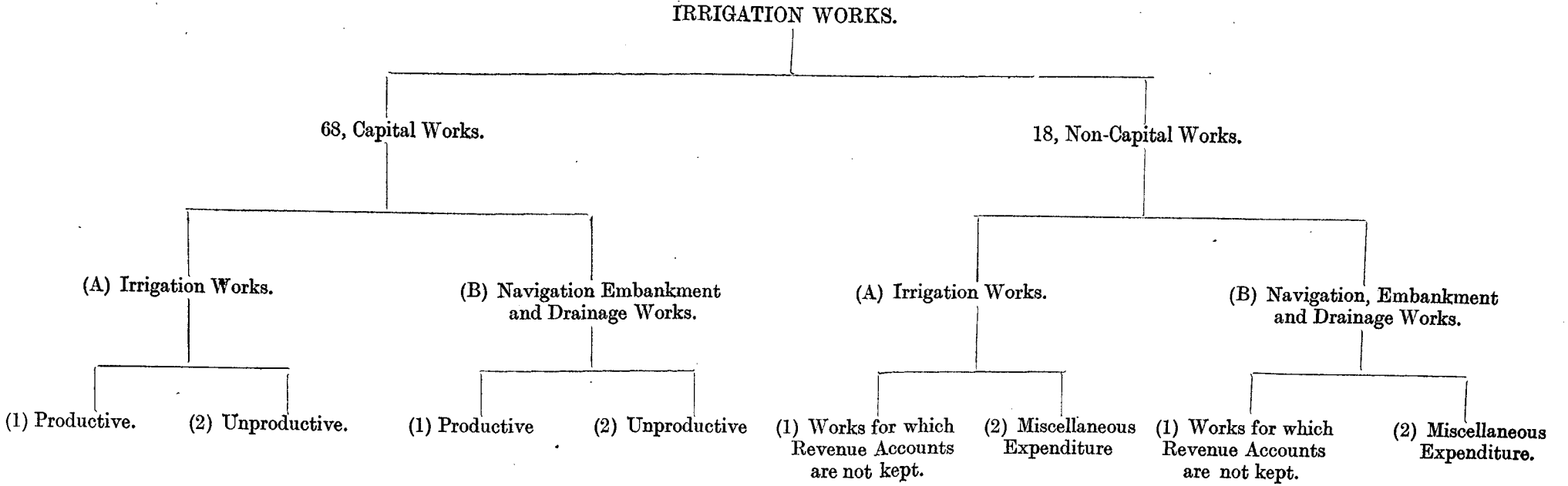
59. In the budget estimates of revenue for Irrigation Works under the " XVII ", the working expenses and maintenance charges of capital works are shown by a *minus* entry under gross revenue in order to show the estimated Net revenue, as the essential matter is the net and not gross revenue. Although these working expenses are shown under the receipt head, they are, of course, treated in all respects as ordinary expenditure ; they are subject to the same rules and conditions and, as in the case of other outlay, are included in the demand for grants.

60. There is one more *minus* entry to be made in the budget estimates of revenue under the head " XVII " before the net revenue is shown and that is " refunds of revenue ".

61. The interest on capital outlay is shown under the head " 17, Interest on works for which Capital Accounts are kept ".

62. The second division of irrigation works, viz., works for which capital accounts are not kept includes a very large number of works which, while collectively of great importance, are individually too small to make it worthwhile to maintain separate accounts for each. All expenditure upon such works—whether upon the construction of new works or upon extensions or improvements, maintenance or repairs of existing works—is accounted for under one major head " 18, Other Revenue Expenditure ". Since the works under this class are on a non-commercial basis and no capital accounts are kept for them, there is no object in treating maintenance charges as a *minus* entry under revenue as in the case of quasi-commercial works, and therefore, they are shown under the expenditure head " 18 ". The only comparison here possible is that between the gross revenue (shown under revenue head " XVIII ") and the total expenditure of all kinds. In this division is also booked, under a separate sub-head " Miscellaneous expenditure ", all expenditure upon the preliminary surveys of new projects and also the cost of famine surveys required for the preparation of the famine programme. (The works in this division are financed from ordinary revenues of the year. Those works which have a protective aspect as well as surveys for the preparation of famine programme may be financed from the Famine Relief Fund.) The whole of the expenditure on all works under this class is, however, to be booked in the first instance under one major head " 18 " without reference to the source from which the funds are provided and it is necessary, therefore, as in the case of the major head " 68 " for capital works, to deduct at the foot of the account of the major head " 18 " a lump sum showing the amount financed from the Famine Relief Fund, the residue representing the amount financed from ordinary revenues. The amount deducted from this head is booked without details under a separate major head " 18 (1)—Other Revenue Expenditure financed from Famine Fund ".

63. The revenues earned by this class of works are shown under the Revenue head " XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept " and the refunds of revenue are deducted from the gross receipts in order to show the net revenue for the works.



Definitions 1.—"*Capital Works*" are works for which capital and revenue accounts are kept on a quasi-commercial basis. The capital expenditure is accounted for under the head "68". Revenue realised from them is credited to the head "XVII".

2.—"*Non-Capital Works*" are works for which individually neither capital nor revenue accounts are kept because they produce little or no revenue owing to their restricted size. The expenditure on these is accounted for under the head "18". Revenue realised from them is credited to the head "XVII".

NOTE SHOWING THE MAIN IRRIGATION WORKS COMPLETED AND IN PROGRESS.

64. Cultivation in this Province depends chiefly upon rainfall, and advantage is taken of irrigation mainly for growing valuable crops (e.g., sugarcane) or to counteract the effects of drought. The larger irrigation schemes necessarily involve the construction of storage reservoirs on rivers for feeding the canals supplying water to the irrigated areas. The principal irrigation works are mentioned below.

Works in Operation.

65. *Lower Panjhra River Works, Kadwa River Works and Krishna Canals.*—The oldest of the Government irrigation works in the Deccan are the Panjhra River Works in Khandesh. They date from 1851-52 and were constructed at a cost of about 5 lakhs of rupees. Next to these among many small works are the Kadwa River Works in the Nasik District and the Krishna Canal in Satara District which came into operation in 1869. They were constructed at a cost of about Rs. 10½ lakhs and Rs. 9½ lakhs, respectively.

66. *Mutha Canals.*—The Mutha Canals were constructed at a cost of about 65½ lakhs of rupees. This system consists of a large storage reservoir called Lake Fife, on the Mutha River at Khadakwasla near Poona, and two canals, the Mutha Right and Left Bank Canals. It came into operation in 1874–75.

67. *Ekruk Tank and the Hathmati Canal.*—The Ekruk Tank in the Sholapur District and the Hathmati Canal (which was the first and is still the most important work in Gujarat) came into operation in 1872–73 and 1873–74 and about 13½ and 13¼ lakhs of rupees, respectively, have been spent on them.

68. *Nira Left Bank Canal and Gokak Canal.*—The Nira Left Bank Canal in the Poona District receives its supply partly from the Nira River and partly from the reservoir at Bhatgar (called Lake Whiting) on one of the tributaries of that river. It was built at a cost of Rs. 66½ lakhs and was opened in 1885. The Gokak Canal in the Belgaum District is a small canal taking off direct from above a weir on the Ghataprabha River without a storage work. It was opened in 1884 and over Rs. 14½ lakhs have been spent on it.

69. *Girna Canal.*—The Girna Canal in the Nasik District is fed from the Chankapur Tank. It was constructed at a cost of Rs. 20½ lakhs and was opened for irrigation in 1909.

70. *Godavari Canals.*—The Godavari Canals system includes a storage reservoir (Lake Beale) on the Darna River and pick-up-weir at Nandur-Madhmeshwar on the Godavari from which take off the Right and Left Bank Canals. This project has cost about 106 lakhs of rupees and was brought into operation in 1912. The canals irrigate lands in Nasik and Ahmednagar Districts.

71. *Pravara River Works.*—The Pravara River Works system comprises (*i*) a storage reservoir, called Lake Arthur Hill, in the Ahmednagar District on the Pravara River at Bhandardara, (*ii*) a pick-up-weir at Ojhar and (*iii*) two canals named the Pravara Right and Left Bank Canals. The project was sanctioned by the Government of India in 1907. Work was commenced in 1908 and both the dam and the canals have been completed. The capital cost of the whole scheme, including the dam, amounts to over Rs. 150½ lakhs. The masonry dam or the storage reservoir is 274 feet high above the river bed at its highest point and about 1,600 feet in length. It is one of the highest dams in the world.

72. In addition to the above schemes, there are many other small canals and tanks which collectively irrigate large areas of lands.

Works under Construction.

73. The project for remodelling the Nira Left Bank Canal is the only important scheme under construction at present. The scheme will enable the irrigation of an additional area of 19,000 acres. It is expected to be completed by the end of 1942–43.

74. The financial results of irrigation works for which capital accounts are kept for the triennium ending 1940–41 are shown in the accompanying statement.

STATEMENT SHOWING THE FINANCIAL RESULTS OF IRRIGATION WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT, FOR THE TRIENNIUM ENDING 1940-41.

Statement showing the financial results of Irrigation Works for which

Serial No.	Name of work.		Date when the system first came into operation (i.e. commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e. Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Account.	Indirect charges, i.e. Capitalisation, Leave and Pension and Audit and Accounts.	Grand total direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
										Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2		3	4	5	6	7	8	9	10	11	12
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Productive.											
1	Gadikeri Tank	1938–39..	1882–83..	1881–82..	16,363	555	16,918	..	16,918	..	2,344	2,344
		1939–40..	1882–83..	1881–82..	16,363	555	16,918	..	16,918	..	2,110	2,110
		1940 41..	1882–83..	1881–82..	16,363	555	16,918	..	16,918	..	2,110	2,110
2	Mavinkop Tank.	1938–39..	1882–83..	1881–82..	30,185	3,319	33,504	331	33,835	54	1,662	1,716
		1939–40..	1882–83..	1881–82..	30,185	3,319	33,504	..	33,504	81	2,289	2,370
		1940–41..	1882–83..	1881–82..	30,185	3,319	33,504	..	33,504	34	1,831	1,865
3	Ekruk Tank..	1938–39..	1872–73..	1890–91..	12,28,117	1,12,269	13,40,386	..	13,40,386	1,26,816	..	1,26,816
		1939–40..	1872–73..	1890–91..	12,28,117	1,12,269	13,40,386	..	13,40,386	1,62,239	..	1,62,939
		1940–41..	1872–73..	1890–91..	12,28,117	1,12,269	13,40,386	..	13,40,386	1,70,555	..	1,70,555
4	Shahada Channel.	1938–39..	1922–23..	1921–22..	1,00,739	6,808	1,07,547	..	1,07,547	7,143	6,081	13,224
		1939–40..	1922–23..	1921–22..	1,00,739	6,808	1,07,547	..	1,07,547	4,967	5,473	10,440
		1940–41..	1922–23..	1921–22..	1,00,739	6,808	1,07,547	..	1,07,547	7,543	5,473	13,016
	Unproductive.											
5	Kasurdi Tank	1938–39..	1869–70	1877–78..	40,812	4,778	45,590	1,31,582	1,77,172	1,028	..	1,028
		1939–40..	1869–70..	1877–78..	40,812	4,778	45,590	1,32,373	1,77,963	1,193	..	1,193
		1940–41..	1869–70..	1877–78..	40,812	4,778	45,590	1,33,657	1,79,247	761	..	761
6	Chikhli Canal.	1938–39..	1870–71..	1882–83..	53,803	3,639	57,442	1,24,638	1,82,080	1,974	..	1,974
		1939–40..	1870–71..	1882–83..	53,803	3,639	57,442	1,26,298	1,83,740	2,265	..	2,265
		1940–41..	1870–71..	1882–83..	53,803	3,639	57,442	1,27,300	1,84,742	2,391	..	2,391
7	Hathmati and Khari Cut Canals.	1938–39..	1873–74..	1883–84..	12,43,648	75,081	13,18,729	13,89,422	27,08,151	53,834	1,371	55,205
		1939–40..	1873–74..	1883–84..	12,43,648	75,081	13,18,729	14,54,542	27,73,271	10,532	156	10,688
		1940–41..	1873–74..	1883–84..	12,43,648	75,081	13,18,729	15,21,835	28,40,564	8,656	56	8,712
8	Dambal Tank.	1938–39..	1880–81..	1884–85..	60,847	3,133	63,980	1,83,319	2,47,299	1,674	916	2,590
		1939–40..	1880–81..	1884–85..	60,847	3,133	63,980	1,84,158	2,48,138	860	824	1,684
		1940–41..	1880–81..	1884–85..	60,847	3,133	63,980	1,87,176	2,51,156	1,698	824	2,522
9	Medleri Tank.	1938–39..	1884–85..	1885–86..	78,354	3,038	81,392	1,87,613	2,69,005	707	..	707
		1939–40..	1884–85..	1885–86..	78,354	3,038	81,392	1,90,398	2,71,790	505	..	505
		1940–41	1884–85..	1885–86..	78,354	3,038	81,392	1,93,171	2,74,563	540	..	540

*Interest is calculated as follows:—
1937–38: At the average rate of 3·3252 per cent. on the Capital outlay to end of 1916–17 and at 4·90 per cent. on
1938–39: At the average rate of 3·3252 per cent. on the Capital outlay to end of 1916–17, at 4·9 per cent. on the
1939–40: At the average rate of 3·3252 per cent. on the Capital outlay to end of 1916–17 ,at 4·9 per cent. on the
1940–41:

capital accounts are kept, for the triennium ending 1940-41.

Working expenses and maintenance during the year.	Net revenue during the year.	*Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
364	1,980	544	1,436	....	11·70	4	418	418
582	1,528	544	984	....	9·03	4	418	423
1,400	710	544	166	....	4·20	4	418	423
889	827	1,004	....	177	2·44	4	617	483
258	2,112	1,004	1,108	....	6·30	4	617	608
264	1,601	1,004	597	....	4·78	4	617	669
17,980	1,08,836	40,837	67,999	....	8·12	4	16,941	4,296
23,261	1,38,978	40,837	98,141	....	10·37	4	16,941	4,603
21,381	1,49,174	40,837	1,08,337	....	11·13	4	16,941	3,542
5,950	7,274	3,976	3,298	....	6·76	5	2,400	1,880
6,848	3,592	3,976	....	384	3·34	5	2,400	1,940
8,114	4,902	3,976	926	....	4·56	5	2,400	1,957
1,086	—58	1,357	....	1,415	....	4	150	64
627	566	1,357	....	791	0·32	4	150	23
688	73	1,357	....	1,284	0·04	4	150	10
1,265	709	1,789	....	1,080	0·39	4	1,478	318
2,136	129	1,789	....	1,660	0·07	4	1,478	332
1,604	787	1,789	....	1,002	0·43	4	1,478	350
37,909	17,296	41,396	....	24,100	0·63	4	24,000	5,521
34,412	—23,724	41,396	....	65,120	....	4	24,000	1,141
34,609	—25,897	41,396	....	67,293	....	4	24,000	43
22,956	—20,366	2,023	....	22,389	....	4	1,000	147
500	1,184	2,023	....	839	0·48	4	1,000	345
3,517	—995	2,023	....	3,018	....	4	1,000	313
433	274	2,605	....	2,331	0·10	4	600	39
685	—180	2,605	....	2,785	....	4	600	32
708	—168	2,605	....	2,773	....	4	600	

the subsequent outlay.
Capital outlay incurred from 1917–18 to 1936–37 and at 3·5 per cent. on the Capital outlay incurred in 1937–38 and 1938–39.
Capital outlay incurred from 1917–18 to 1936–37 and at 3·5 per cent. on the Capital outlay incurred from 1937–38 to 1939–40.

Serial No.	Name of work.		Date when the system first came into operation (i.e. commencement of irrigation and opening of Revenue Accounts.)	Date of completion of work.	Direct charges, i.e. Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Account.	Indirect charges, i.e. Capitalisation, Leave and Pension and Audit and Accounts.	Grand total direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
										Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2		3	4	5	6	7	8	9	10	11	12
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—contd.											
10	Hartala Tank.	1938–39..	1872–73..	1886–87..	47,948	25,434	73,382	97,140	1,70,522	392	..	392
		1939–40..	1872–73..	1886–87..	47,948	25,434	73,382	99,173	1,72,555	477	..	477
		1940–41..	1872–73..	1886–87..	47,948	25,434	73,382	1,01,520	1,74,902	406	..	406
11	Mhaswa Tank.	1938–39..	1877–78..	1886–87..	1,28,781	10,175	1,38,956	2,97,619	4,36,575	3,164	..	3,164
		1939–40..	1877–78..	1886–87..	1,28,781	10,175	1,38,956	2,99,838	4,38,794	3,247	..	3,247
		1940–41..	1877–78..	1886–87..	1,28,781	10,175	1,38,956	3,03,514	4,42,470	2,016	..	2,016
12	Madag Tank..	1938–39..	1866–67..	1888–89..	1,61,248	6,350	1,67,598	4,10,416	5,78,014	2,379	..	2,379
		1939–40..	1866–67..	1888–89..	1,61,248	6,350	1,67,598	4,18,092	5,85,690	1,778	..	1,778
		1940–41..	1866–67..	1888–89..	1,61,248	6,350	1,67,598	4,25,438	5,93,036	2,199	..	2,199
13	Asundi Tank	1938–39..	1884–85..	1889–90..	60,741	14,254	74,995	1,26,878	2,01,873	1,612	710	2,322
		1939–40..	1884–85..	1889–90..	60,741	14,254	74,995	1,28,936	2,03,931	84	663	747
		1940–41..	1884–85..	1889–90..	60,741	14,254	74,995	1,29,458	2,04,453	1,790	663	2,453
14	Muchkundi Tank.	1938–39..	1884–85..	1890–91..	1,40,217	18,490	1,58,707	3,04,807	4,63,514	527	..	527
		1939–40..	1884–85..	1890–91..	1,40,217	18,490	1,58,707	3,10,432	4,69,139	314	..	314
		1940–41..	1884–85..	1890–91..	1,40,217	18,490	1,58,707	3,15,455	4,74,162	1,130	..	1,130
15	Bhadalwadi Tank.	1938–39..	1881–82..	1890–91..	2,13,115	14,307	2,27,422	3,97,906	6,25,328	4,084	..	4,084
		1939–40..	1881–82..	1890–91..	2,13,115	14,307	2,27,422	4,02,021	6,29,443	5,615	..	5,615
		1940–41..	1881–82..	1890–91..	2,13,115	14,307	2,27,422	4,04,483	6,31,905	7,430	..	7,430
16	Bhatodi Tank.	1938–39..	1871–72..	1891–92..	3,52,214	27,022	3,79,236	8,13,542	11,92,778	4,065	1,570	5,635
		1939–40..	1871–72..	1891–92..	3,52,214	27,022	3,79,236	8,21,823	12,01,059	4,469	1,795	6,264
		1940–41..	1871–72..	1891–92..	3,52,214	27,022	3,79,236	8,31,516	12,10,752	3,658	1,180	4,838
17	Koregaon Tank.	1938–39..	1868–69..	1891–92..	37,923	1,266	39,180	1,09,398	1,48,587	1,914	..	1,914
		1939–40..	1868–69..	1891–92..	37,923	1,266	39,189	1,09,933	1,49,122	2,729	..	2,729
		1940–41..	1868–69..	1891–92..	37,923	1,266	39,189	1,11,169	1,50,358	2,028	..	2,028
18	Krishna Canal.	1938–39..	1869–70..	1891–92..	8,98,163	51,644	9,49,807	4,08,453	13,58,260	49,893	..	49,893
		1939–40..	1869–70..	1891–92..	8,98,163	51,644	9,49,807	4,37,406	13,87,213	28,209	..	28,209
		1940–41..	1869–70..	1891–92..	8,98,163	51,644	9,49,807	4,18,971	13,68,778	65,596	..	65,596
19	Upper Man River Works.	1938–39..	1872–73..	1891–92..	4,15,835	23,451	4,39,286	10,20,604	14,59,890	5,237	..	5,237
		1939–40..	1872–73..	1891–92..	4,15,835	23,451	4,39,286	10,42,971	14,82,257	3,716	..	3,716
		1940–41..	1872–73..	1891–92..	4,15,835	23,451	4,39,286	10,57,598	14,96,884	6,663	..	6,663

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
689	—297	1,594	....	1,891	....	4	415	24
916	—439	1,594	....	2,033	....	4	415	42
1,159	—753	1,594	....	2,347	.....	4	415	46
1,058	2,106	4,282	....	2,176	0·48	4	1,700	446
1,184	2,063	4,282	....	2,219	0·47	4	1,700	550
1,410	606	4,282	....	3,676	0·14	4	1,700	371
4,131	—1,752	5,362	....	7,114	....	4	1,345	390
4,092	—2,314	5,362	....	7,676	....	4	1,345	374
4,183	—1,984	5,362	....	7,346	....	4	1,345	483
598	1,724	2,020	....	296	0·85	4	1,011	214
785	—38	2,020	....	2,058	....	4	1,011	362
955	1,498	2,020	....	522	0·73	4	1,011	354
1,255	—728	4,663	....	5,391	....	4	750	9
1,276	—962	4,663	....	5,625	....	4	750	8
1,490	—360	4,663	....	5,023	....	4	750	8
3,331	753	7,087	....	6,334	0·12	4	2,000	1,249
2,640	2,975	7,087	....	4,112	0·47	4	2,000	1,162
2,805	4,625	7,087	....	2,462	0·73	4	2,000	1,038
2,664	2,971	11,715	....	8,744	0·25	4	12,124	663
2,836	3,428	11,709	....	8,281	0·28	4	12,124	699
2,822	2,016	11,709	....	9,693	0·17	4	12,124	330
1,965	—51	1,261	....	1,312	....	4	1,050	504
2,003	726	1,261	....	535	0·49	4	1,050	583
2,003	25	1,261	....	1,236	0·02	4	1,050	273
33,279	16,614	29,948	....	13,314	1·22	4	12,320	5,516
27,214	995	29,948	....	28,953	0·07	4	12,320	5,128
17,213	48,383	29,948	18,435	....	....	....	12,320	7,322
5,033	204	13,827	....	13,623	0·01	4	2,080	837
12,256	—8,540	13,827	....	22,367	....	4	2,080	1,088
7,463	—800	13,827	....	14,627	....	4	2,080	1,175

Serial No.	Name of work.	Date when the system first came into operation (i.e., commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Accounts.	Indirect charges, i.e., Capitalisation, Leave and Pension and Audit and Accounts.	Grand Total, Direct and Indirect Charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
									Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—contd.										
	1938-39 ..	1875-76..	1891-92..	4,70,538	25,792	4,96,330	8,81,9 1	13,78,281	7,053	..	7,053
20	Maini Tank .. 1939-40 ..	1875-76..	1891-92..	4,70,538	25,792	4,96,330	8,95,874	13,92,204	5,996	..	5,996
	1940-41 ..	1875-76..	1891-92..	4,70,538	25,792	4,96,330	9,10,037	14,06,36.	6,311	..	6,311
	1938-39 ..	1881-82..	1892-93..	7,62,493	79,215	8,41,708	14,03,656	22,45,364	11,457	..	11,457
21	Ashti Tank ... 1939-40 ..	1881-82..	1892-93..	7,62,493	79,215	8,41,708	14,22,297	22,64,005	17,501	..	17,501
	1940-41 ..	1881-82..	1892-93..	7,62,493	79,215	8,41,708	14,44,934	22,86,642	19,045	..	19,045
	1938-39 ..	1865-66..	1892-93..	56,771	3,040	59,811	65,076	1,24,887	3,895	..	3,895
22	Rewari Canal . 1939-40 ..	1865-66..	1892-93..	56,771	3,040	59,811	64,563	1,24,374	5,071	..	5,071
	1940-41 ..	1865-66..	1892-93..	56,771	3,040	59,811	67,531	1,27,342	1,868	..	1,868
	1938-39 ..	1879-80..	1892-93..	2,12,199	12,369	2,24,568	4,37,006	6,61,574	4,300	..	4,300
23	Shirsuphal 1939-40 .. Tank.	1879-80..	1892-93..	2,12,199	12,369	2,24,568	4,40,855	6,65,423	5,856	..	5,856
	1940-41 ..	1879-80..	1892-93..	2,12,199	12,369	2,24,568	4,43,031	6,67,599	7,678	..	7,678
	1938-39 ..	1851-52..	1894-95..	4,45,382	23,239	4,68,621	4,30,151	8,98,772	17,425	9,021	26,446
24	Lower Panjhra 1939-40 .. River Works.	1851-52..	1894-95..	4,45,382	23,239	4,68,621	4,24,575	8,93,196	16,601	8,266	24,867
	1940-41 ..	1851-52..	1894-95..	4,45,382	23,239	4,68,621	4,15,965	8,84,586	18,857	8,199	27,056
	1938-39 ..	1869-70..	1895-96..	7,35,672	45,836	7,81,508	15,29,085	23,10.593	18,094	..	18,094
25	Yerla River 1939-40 .. Irrigation Works.	1869-70..	1895-96..	7,35,672	45,836	7,81,508	15,43,595	23,25,103	20,829	..	20,829
	1940-41 ..	1869-70..	1895-96..	7.35,672	45,836	7,81,508	15,59,106	23,40,614	21,181	..	21,181
	1938-39 ..	1889-90..	1895-96..	2,08,007	6,988	2,14,995	3,26,270	5,41,265	1,825	..	1,825
26	Parsul Tank.. 1939-40 ..	1889-90..	1895-96..	2,08,007	6,988	2,14,995	3,33,374	5,48,369	2,489	..	2,489
	1940-41 ..	1889-90..	1895-96..	2,08,007	6,988	2,14,995	3,32,765	5,47,760	9,797	..	9,797
	1938-39 ..	1874-75..	1896-97..	67,15,938	2,98,524	70,14,462	33,22,744	1,03,37,206	3,01,166	73	3,01,239
27	Mutha Canal including 1939-40 .. Matoba Tank.	1874-75..	1896-97..	67,24,170	2,98,580	70,22,750	33,11,793	1,03,34,543	3,39,609	66	3,39,675
	1940-41 .	1874-75..	1896-97..	67,21,020	2,98,558	70,19,578	32,40,499	1,02,60,077	4,07,304	66	4,07,370
	1938-39 .	1884-85..	1896-97..	13,88,302	83,581	14,71,883	4,27,256	18,99,139	71,838	..	71,838
28	Gokak Canal First Section 1939-40 . and Storage	1884-85.	1896-97..	13,88,591	83,583	14,72,174	4,29,126	19,01,300	64,435	..	64,435
	Works. 1940-41 .	1884-85..	1896-97..	13,88,591	83,583	14,72,174	4,27,639	18,99,813	62,828	..	62,828

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
4,112	2,941	15,779	....	12,838	0·21	4	4,625	1,121
4,140	1,816	15,779	....	13,923	0·13	4	4,625	1,403
4,695	1,616	15,779	....	14,163	0·11	4	4,625	1,690
9,638	1,819	25,441	....	23,622	0·08	4	11,780	2,865
10,701	6,800	25,441	....	18,641	0·30	4	11,780	3,069
16,241	2,804	25,441	....	22,637	0·12	4	11,780	3,596
1,810	2,085	1,888	197	....	1·67	4	1,920	732
2,670	2,401	1,888	513	....	1·93	4	1,920	601
2,748	—1,080	1,888	....	2,968	....	4	1,920	510
3,338	962	7,056	....	6,094	0·15	4	1,800	1,068
2,649	3,207	7,056	....	3,849	0·48	4	1,800	1,336
2,798	4,880	7,056	....	2,176	0·73	4	1,800	1,128
4,817	21,629	14,810	6,819	....	2·41	4	12,627	2,394
4,481	20,386	14,810	5,576	....	2·28	4	12,627	2,486
3,636	23,420	14,810	8,610	....	2·65	4	12,627	2,412
9,261	8,833	24,716	....	15,883	0·38	4	5,480	3,475
10,623	10,206	24,716	....	14,510	0·44	4	5,480	4,029
11,976	9,205	24,716	....	15,511	0·39	4	5,480	4,622
1,443	382	6,917	....	6,535	0·07	4	1,000	1,055
2,676	—187	6,917	....	7,104	....	4	1,000	923
2,271	7,526	6,917	609	....	1·37	4	1,000	929
1,03,010	1,98,229	2,29,829	....	31,600	1·92	4	20,050	11,791 29
98,522	2,41,153	2,30,205	10,948	....	2·33	4	20,050	16,211 29
1,05,838	3,01,532	2,30,238	71,294	....	2·94	4	20,050	18,831
17,834	54,004	47,364	6,640	....	2·84	4	17,627	9,616
18,845	45,590	47,460	....	1,870	2·40	4	17,627	9,904
13,876	48,952	47,465	1,487	....	2·58	4	17,627	9,716

Serial No.	Name of work.		Date when the system first came into operation (i.e., commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Accounts.	Indirect charges, i.e., Capitalisation, Leave and Pension and Audit and Accounts.	Grand Total, Direct and Indirect Charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
										Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2		3	4	5	6	7	8	9	10	11	12
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—contd.											
29	Mhaswad Tank.	1938–39 ..	1884–85 ..	1900–01 ..	20,05,553	90,463	20,96,016	32,09,550	53,05,566	32,313	..	32,313
		1939–40 ..	1884–85 ..	1900–01 ..	20,05,553	90,463	20,96,016	32,53,944	53,49,960	42,504	..	42,504
		1940–41 ..	1884–85 ..	1900–01 ..	20,05,553	90,463	20,96,016	32,91,657	53,87,673	51,751	..	51,751
30	Jamda Canal.	1938–39 ..	1870–71 ..	1901–02 ..	10,01,146	50,214	10,51,360	28,92,929	39,44,289	10,243	..	10,243
		1939–40 ..	1870–71 ..	1901–02 ..	10,01,146	50,214	10,51,360	29,41,954	39,93,314	8,857	..	8,857
		1940–41 ..	1870–71 ..	1901–02 ..	10,01,146	50,214	10,51,360	29,82,376	40,33,736	7,987	..	7,987
31	Pathri Tank ..	1938–39 ..	1906–07 ..	1901–02 ..	6,27,825	15,021	6,42,846	6,05,643	12,48,489	11,079	..	11,079
		1939–40 ..	1906–07 ..	1901–02 ..	6,27,825	15,021	6,42,846	6,19,236	12,62,082	10,975	..	10,975
		1940–41 ..	1906–07 ..	1901–02 ..	6,27,825	15,021	6,42,846	6,33,863	12,76,709	9,964	..	9,964
32	Victoria Tank.	1938–39 ..	Under construction.	..	56,519	4,032	60,551	68,874	1,29,425	..	..	..
		1939–40 ..	Under construction.	..	56,147	4,032	60,179	70,789	1,30,968	..	..	..
		1940–41 ..	Under construction.	..	52,041	4,032	56,073	72,626	1,28,699	..	..	..
33	Budhihal Tank	1938–39 ..	Under construction.	..	4,97,802	18,491	5,16,293	5,64,360	10,80,653	..	..	..
		1939–40 ..	Under construction.	..	4,98,161	18,496	5,16,657	5,81,005	10,97,662	..	..	..
		1940–41 ..	Under construction.	..	4,98,763	18,503	5,17,266	5,97,667	11,14,933	..	..	..
34	Nira Left Bank Canal and Shetphal Tank.	1938–39 ..	1885–86 ..	1905–06 ..	1,40,67,719	4,96,718	1,45,64,437	15,89,270	1,61,54,307	8,23,315	..	8,23,315
		1939–40 ..	1885–86 ..	1905–06 ..	1,41,19,365	4,97,072	1,46,16,437	16,38,785	1,62,55,222	7,53,972	..	7,53,972
		1940–41 ..	1885–86 ..	1905–06 ..	1,41,87,091	4,97,542	1,46,84,633	16,75,869	1,63,60,502	7,41,317	..	7,41,317
35	Kadva River Works.	1938–39 ..	1868–69 ..	1907–08 ..	9,73,359	62,517	10,35,876	17,15,332	27,51,208	29,794	594	30,388
		1939–40 ..	1868–69 ..	1907–08 ..	9,73,359	62,517	10,35,876	17,47,486	27,83,362	30,760	594	31,354
		1940–41 ..	1868–69 ..	1907–08 ..	9,73,359	62,517	10,35,876	17,70,317	28,06,193	41,199	594	41,793
36	Wangroli Tank	1938–39 ..	1904–05 ..	1908–09 ..	2,42,512	50,783	2,93,295	3,19,680	6,12,975	10,754	..	10,754
		1939–40 ..	1904–05 ..	1908–09 ..	2,42,512	50,783	2,93,295	3,30,078	6,23,373	3,977	..	3,977
		1940–41 ..	1904–05 ..	1908–09 ..	2,42,512	50,783	2,93,295	3,38,367	6,31,662	6,758	..	6,758
37	Tranza-Nagrama Tanks.	1938–39 ..	1904–05 ..	1909–10 ..	2,38,032	42,603	2,80,635	3,36,227	6,16,862	531	..	531
		1939–40 ..	1904–05 ..	1909–10 ..	2,38,032	42,603	2,80,635	3,45,796	6,26,431	105	..	105
		1940–41 ..	1904–05 ..	1909–10 ..	2,38,032	42,603	2,80,635	3,53,055	6,33,690	2,373	..	2,373

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
19,757	12,556	66,688	....	54,132	0·24	4	24,800	1,682
20,210	22,294	66,688	....	44,394	0·42	4	24,800	1,979
22,776	28,975	66,688	....	37,713	0·54	4	24,800	2,539
14,265	—4,022	33,447	....	37,469	....	4	5,000	1,029
24,435	—15,578	33,447	....	49,025	....	4	5,000	1,777
14,962	—6,975	33,447	....	40,422	....	4	5,000	1,395
3,296	7,783	20,876	....	13,093	0·62	4	2,500	657
3,692	7,283	20,876	....	13,593	0·58	4	2,500	650
3,715	6,249	20,876	....	14,627	0·49	4	2,500	651
....	....	1,931	....	1,931	....	4	....	....
....	....	1,915	....	1,915	....	4	....	....
....	....	1,837	....	1,837	....	4	....	....
....	....	16,633	....	16,633	....	4	....	....
....	....	16,645	....	16,645	....	4	....	....
....	....	16,662	....	16,662	....	4	....	....
2,24,112	5,99,203	5,84,829	14,374	....	3·71	4	113,280	73,695
2,16,117	5,37,855	5,86,770	....	48,915	3·31	4	113,280	74,655
1,89,542	5,51,775	5,88,859	....	37,084	3·37	4	113,280	74,491
35,211	—4,823	32,391	....	37,214	....	4	18,022	3,694
31,117	237	32,391	....	32,154	0·01	4	18,022	4,130
32,233	9,560	32,391	....	22,831	0·34	4	18,022	3,078
6,628	4,126	8,120	....	3,994	....	4	3,400	1,461
6,255	—2,278	8,120	....	10,398	0·67	4	3,400	702
6,927	—169	8,120	....	8,289	....	4	3,400	933
1,822	—1,291	7,915	....	9,206	....	4	800	11
1,759	—1,654	7,915	....	9,569	....	4	800	14
1,717	—656	7,915	....	7,259	0·10	4	800	3

Serial No.	Name of Works.		Date when the system first came into operation (i.e., commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., works, establishment, Tools and Plant Suspense and Receipts on Capital Accounts.	Indirect charges, i.e., Capitalisation, Leave and Pension and Audit and Accounts.	Grand total, Direct and Indirect Charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
										Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2		3	4	5	6	7	8	9	10	11	12
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—contd.											
		1938-39 ..	1908-09..	1909-10..	2,34,179	21,031	2,55,210	2,99,893	5,55,103	7,220	..	7,220
38	Savli Tank ..	1939-40 ..	1908-09..	1909-10..	2,34,179	21,031	2,55,210	3,08,818	5,64,028	3,878	..	3,878
		1940-41 ..	1908-09..	1909-10..	2,34,179	21,031	2,55,210	3,18,412	5,73,622	3,751	..	3,751
		1938-39 ..	1909-10..	1909-10..	19,87,839	68,592	20,56,431	21,90,562	42,46,993	75,734	..	75,734
39	Chankapur Tank.	1939-40 ..	1909-10..	1909-10..	19,87,839	68,592	20,56,431	22,56,488	43,12,919	73,377	..	73,377
		1940-41 ..	1909-10..	1909-10..	20,04,096	68,705	20,72,801	22,06,872	42,79,673	1,72,708	..	1,72,708
		1938-39 ..	1910-11..	1911-12..	1,58,452	25,577	1,84,029	3,10,299	4,94,328	3,955	1,992	5,947
40	Saiat Tank ..	1939-40 ..	1910-11..	1911-12..	1,58,452	25,577	1,84,029	3,17,196	5,01,225	1,109	205	1,314
		1940-41 ..	1910-11..	1911-12..	1,58,452	25,577	1,84,029	3,23,305	5,07,334	1,948	584	2,532
		1938-39 ..	Under construction.	....	15,139	385	15,524	13,981	29,505	..	..	..
41	Suki River ..	1939-40 ..	Do. ..	....	15,139	385	15,524	14,484	30,008	..	..	..
		1940-41 ..	Do. ..	....	15,139	385	15,524	14,987	30,511	..	..	..
		1938-39 ..	1911-12..	1915-16..	1,00,83,017	5,03,217	1,05,86,234	57,27,406	1,63,26,258	4,46,995	..	4,46,995
42	Godavari Canals.	1939-40 ..	1911-12..	1915-16..	1,00,99,633	5,03,328	1,06,02,961	58,65,128	1,64,68,089	4,68,642	..	4,68,642
		1940-41 ..	1911-12..	1915-16..	1,01,37,530	5,03,591	1,06,41,121	58,18,016	1,64,59,137	6,63,552	..	6,63,552
		1938-39 ..	1915-16..	1916-17..	1,07,356	9,105	1,16,461	1,28,957	2,45,418	74	..	74
43	Futelao Tank	1939-40 ..	1915-16..	1916-17..	1,07,356	9,105	1,16,461	1,34,241	2,50,702	250	..	250
		1940-41 ..	1915-16..	1916-17..	1,07,356	9,105	1,16,461	1,38,493	2,54,954	471	..	471
		1938-39 ..	1913-14..	1921-22..	95,509	2,323	97,832	1,42,370	2,40,202	2,373	—1,232	1,141
44	Dharma Canal	1939-40 ..	1913-14..	1921-22..	95,509	2,323	97,832	1,50,240	2,48,072	3,382	—1,016	2,366
		1940-41 ..	1913-14..	1921-22..	95,509	2,323	97,832	1,54,162	2,51,994	3,488	—1,016	2,472
		1938-39 ..	Under construction.	....	98,859	4,650	1,03,509	85,949	1,89,458	..	..	..
45	Gokak Canal Survey.	1939-40 ..	Do. ..	....	98,859	4,650	1,03,509	90,793	1,94,302	..	..	..
		1940-41 ..	Do. ..	....	98,859	4,650	1,03,509	95,637	1,99,146	..	..	..
		1938-39 ..	1924-25..	1937-38..	4,02,00,656	10,89,006	4,12,89,662	3,42,36,167	7,55,25,829	5,44,343	..	5,44,343
46	Nira Right Bank Canal.	1939-40 ..	1924-25..	1937-38..	4,01,36,540	10,89,065	4,12,25,605	3,56,95,508	7,69,21,113	5,81,766	..	5,81,766
		1940-41 ..	1924-25..	1937-38..	4,01,17,817	10,87,286	4,12,07,105	3,71,64,840	7,83,71,945	6,76,160	..	6,76,160

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
5,360	1,860	7,787	....	5,927	0·33	4	3,000	488
5,016	—1,138	7,787	....	8,925	....	4	3,000	730
5,558	—1,807	7,787	....	9,594	....	4	3,000	725
73,726	2,008	68,411	....	66,403	0·05	4	8,500	8,919
70,892	2,485	68,411	....	65,926	0·06	4	8,500	10,280
54,397	1,18,311	68,695	49,616	....	2·76	4	8,500	11,893
3,300	2,647	5,269	....	2,622	0·54	4	2,000	610
2,942	—1,628	5,269	....	6,897	....	4	2,000	....
3,372	—840	5,269	....	6,109	....	4	2,000	583
....	....	503	....	503	....	4	....	....
....	....	503	....	503	....	4	....	....
....	....	503	....	503	....	4	....	....
2,53,577	1,93,418	3,44,144	....	1,50,726	1·18	4	79,440	29,300
2,61,927	2,06,715	3,44,435	....	1,37,720	1·26	4	79,440	37,739
2,71,270	3,92,282	3,45,170	47,112	....	2·38	4	79,440	38,368
6,076	—6,002	3,570	....	9,572	....	4	800	119
1,964	—1,714	3,570	....	5,284	....	4	800	266
1,153	—682	3,570	....	4,252	....	4	800	89
7,153	—6,012	3,333	....	9,345	....	5	12,870	9,079
6,903	—4,537	3,333	....	7,870	....	5	12,870	9,071
3,061	—589	3,333	....	3,922	....	5	12,870	9,068
....	....	4,844	....	4,844	....	6	....	....
....	....	4,844	....	4,844	....	6	....	....
....	....	4,844	....	4,844	....	6	....	....
4,30,933	1,33,410	18,05,772	....	16,92,362	0·15	6	132,000	43,001
2,36,625	3,45,141	18,04,482	....	14,59,341	0·45	6	132,000	45,728
3,42,459	3,33,701	18,03,033	....	14,69,332	0·43	6	132,000	45,459

Serial No.	Name of work.		Date when the system first came into operation (i.e. commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Accounts.	Indirect charges, i.e., Capitalisation, Leave and Pension and Audit and Accounts.	Grand total, Direct and Indirect Charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
										Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2		3	4	5	6	7	8	9	10	11	12
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—concld.											
47	Pravara River Works.	1938–39 ..	1909–10..	1926–27..	1,45,48,766	5,13,708	1,50,62,474	1,11,98,438	2,62,60,912	4,79,471	76	4,79,547
		1939–40 ..	1909–10..	1926–27..	1,45,90,859	5,14,113	1,51,04,972	1,14,08,434	2,65,13,406	6,70,219	76	6,70,295
		1940–41 ..	1909–10..	1926–27..	1,45,81,401	5,14,390	1,50,95,791	1,13,67,900	2,64,63,691	9,02,536	76	9,02,612
48	Gokak Canal, second section.	1938–39 ..	Work in abeyance	Work in abeyance	1,76,306	13,978	1,90,284	3,96,057	5,86,341	..	..	..
		1939–40 ..	Do. ..	Do. ..	1,76,306	13,978	1,90,284	4,01,92(	5,92,204	..	..	..
		1940–41 ..	Do. ..	Do. ..	1,76,306	13,978	1,90,284	4,07,78:	5,98,067	..	..	..
	Total ..	1938–39 ..	..	..	10,37,33,433	40,66,094	10,77,99,527	8,08,59,409	18,86,58,936	31,81,744	25,178	32,06,922
		1939–40 ..	..	..	10,37,75,647	40,67,003	10,78,42,650	8,31,96,769	19,10,39,419	33,65,440	21,501	33,86,941
		1940–41 ..	..	..	10,38,62,694	40,68,332	10,79,31,026	8,48,29,972	19,27,60,998	41,25,926	20,640	41,46,566

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
2,98,881	1,82,666	5,93,697	....	4,11,031	0·70	6	57,000	39,770
2,85,667	3,84,628	5,94,624	....	2,09,996	1·45	6	57,000	57,703
2,66,827	6,35,785	5,95,251	40,534	....	2·40	6	57,000	58,452
....	....	5,863	....	5,863	....	6	....	....
....	....	5,863	....	5,863	....	6	....	....
....	....	5,863	....	5,863	....	6	....	....
16,80,195	15,26,727	41,67,113	....	26,40,386	0·81	....	622,720	270,679
14,55,339	19,31,602	41,69,444	....	22,37,842	1·01	....	622,720	304,889
14,78,036	26,48,530	41,71,707	....	15,23,177	1·37	....	622,720	309,960

XVII, Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.

Revenue.

75. The revenue derived from irrigation works for which capital accounts are kept is classified under two heads, viz., (*a*) direct receipts, and (*b*) that portion of the land revenue which is credited to irrigation. The former head includes the sale-proceeds of water supplied for irrigational and non-irrigational purposes, the sale-proceeds from canal plantations and other canal produce (e.g., wood and grass, etc.) while the latter represents the irrigation share of land revenue.

The working expenses of the works for which capital accounts are kept are deducted from the total receipts under the two heads mentioned above in order to show the " net revenue " earned.

76. The figures of gross and net revenue for the years 1940–41 and 1941–42 and the budget estimate for the year 1942–43 are shown below :—

Pages 26–32, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Direct receipts	41,03	35,45	42,88	40,39
Portion of land revenue due to irrigation ..	21	24	23	24
Gross Revenue ..	41,24	35,69	43,11	40,63
Deduct—Working expenses—				
Charged ..	*—71*	*—55*	*—77*	*—74*
Voted ..	—13,98	—12,88	—13,85	—13,51
Total ..	—14,69	—13,43	—14,62	—14,25
Net Revenue ..	26,55	22,26	28,49	26,38

In comparison with the budget estimate of gross revenue for 1941–42, the revised estimate for that year shows an increase of 7,42 due partly to recoveries of arrears of water rates and partly to further development of sugar cane areas.

The decrease of 2,48 in the gross revenue expected during the next year, over the revised estimate for 1941–42, is mainly due to less receipts anticipated under water rates.

The increase in the current year's revised estimate, compared with the budget estimate of the current year, under " Working Expenses " is chiefly due to expenditure on repairing the damage caused to certain irrigation works in the Northern Circle and on the Godavari Left Bank Canal by the heavy rains of July 1941.

The decrease in the next year's estimate under " Working Expenses " compared with the current year's revised estimate, is due to there being few new works under " Extensions and Improvements ".

77. The provision for 1942-43 under the head XVII—Working Expenses has been distributed as under :—

Pages 28–32, Civil Budget Estimates.

—	Voted.	*Charged.*	Total.
Extensions and Improvements	76	..	76
Repairs	6,00	..	6,00
Establishment—			
Ordinary (including charges in England)	2,69	*68*	3,37
Special	3,04	..	3,04
Collection charges in the Civil Department in respect of direct receipts	70	..	70
Pensionary charges	22	*6*	27
Tools and Plant (Ordinary)	10	..	10
Total ..	13,51	*74*	14,25

For purposes of appropriation accounts all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under " 50-Civil Works ", *vide* " Note on the budget provision and final debit of expenditure on Public Works Department establishment and tools and plant charges " (pages 89–91). Accordingly, out of the total amount under the head " XVII " the provisions of 3,37 and 10 for ordinary establishment and tools and plant charges, respectively, have been included in the demand under the head " 50-Civil Works " and the residue, viz., 10,78 has been included in the demand for Irrigation Works.

XVIII, Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.

Revenue.

Page 33; Civil Budget Estimates.

—	Accounts, 1940-41.	Budget estimate, 1941-42.	Revised estimate, 1941-42.	Budget estimate, 1942-43.
	14,00	15,68	13,81	18,61

78. The next year's estimate has been framed on the basis of the average of the past three years' actuals and after taking into account 11,50 for transfer from the Deposit account of the Special Development Fund for minor irrigation works provided for under the head " 18, Civil ".

17, Interest on Works for which Capital Accounts are kept.

Expenditure.

Page 100, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Interest on capital outlay on Irrigation Works—*Charged*	*41,72*	*41,84*	*41,75*	*41,80*

79. This is merely a *pro forma* head to indicate the interest on cumulative capital outlay on irrigation expenditure incurred under " 68 ". The expenditure under this head is deducted from the expenditure under " 22, Interest " under which provision is made for interest charges on the consolidated debt including irrigation debt. For computing the interest on capital outlay on irrigation works, the capital outlay is looked on as irreducible, unlike debt which is usually redeemable after a fixed term of years ; capital outlay can only increase and never diminish, whereas debt may be completely repaid.

80. The revised estimate for 1941-42 and the budget estimate for 1942-43 have been framed as follows :—

—	Revised estimate, 1941–42.	Budget estimate, 1942–43.
(1) Interest charges at 3·3252 per cent. on the capital outlay of 4,93,31 on Irrigation Major Works to the end of 1916–17 ..	16,40	16,40
(2) Interest charges at 4·90 per cent. on the capital outlay of 1,25,18 on Irrigation Major Works for the years 1917–18 to 1920–21	6,13	6,13
(3) Interest charges at 3·3252 per cent. on the capital outlay of 84,69 on Irrigation Minor Works now brought under " 68, Capital Works " to the end of 1916–17	2,81	2,81
(4) Interest charges at 4·90 per cent. on the capital outlay of 3,31,31 on Irrigation Works from 1917–18 to 1936–37 ..	16,24	16,24
(5) Interest charges at 3·5 per cent. on the capital outlay of 4,15 on Irrigation Works from 1937–38 to 1940–41 ..	14	14
(6) Interest charges at 3·5 per cent. on *half* the estimated capital outlay of 1,87 on Irrigation Works in 1941–42 ..	3	....
(7) Interest charges at 3·5 per cent. on the estimated capital outlay of 1,87 on Irrigation Works in 1941–42	....	7
(8) Interest charges at 3·5 per cent. on *half* the estimated capital outlay of 75 on Irrigation Works in 1942–43	....	1
Total ..	41,75	41,80

The decrease of 9 in the current year's revised estimate compared with the budget estimate is due mainly to a smaller capital outlay in 1940-41 than expected.

18, Other Revenue Expenditure Financed from Ordinary Revenues (Public Wokrs Department).

Expenditure.

Pages 101–102, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Gross expenditure	93	69	93	74
Charged ..	*3*	*1*	*2*	*2*
Voted ..	90	68	91	72

81. The revised estimate of 1941–42 shows an increase of 24 over the budget estimate of that year due to expenditure on repairing the damage caused to certain irrigation works in the Northern Circle by the heavy rains of July 1941.

82. The budget estimate for 1942–43 has been distributed as under :—

—	Voted.	*Charged.*	Total.
Extensions and Improvements	1	..	1
Repairs	27	..	27
Establishment—			
Ordinary (including charges in England) ..	6	*2*	8
Special	31	..	31
Collection charges in the Civil Department in respect of direct receipts	2	..	2
Pensionary charges	1	..	1
Tools and Plant (Ordinary)	1	..	1
Grants-in-aid	3	..	3
Total ..	72	*2*	74

As explained under the head "XVII", all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under "50—Civil Works". Out of the total amount of 74 the provisions of 8 and 1 for ordinary establishment and tools and plant charges, respectively, have therefore been included in the demand under the head "50—Civil Works" and the residue, viz. 65, has been included in the demand for Irrigation Works.

18, Other Revenue Expenditure financed from ordinary Revenues—Irrigation Works—(Civil).

Expenditure.

Pages 103-106, Civil Budget Estimates.

—	Accounts, 1940-41.	Budget estimate, 1941-42.	Revised estimate, 1941-42.	Budget estimate, 1942-43.
Grant for minor irrigation works (including maintenance and repairs).	9,60	11,15	9,17	13,96
Deduct—Amount transferred from the Famine Relief Fund ..	— 1,21	— 1,51	— 1,43	— 75
Net ..	8,39	9,64	7,74	13,21
Charged ..	*30*	*32*	*35*	*53*
Voted ..	8,09	9,32	7,39	12,68

Expenditure.

83. The current year's budget estimate of 11,15 (gross) is made up of (*i*) 2,00 maintenance and repairs, (*ii*) 33 for establishment charges, (*iii*) 8,79 for works and establishment and tools and plant charges thereon, financed from the Special Development Fund and (*iv*) 3 for tools and plant charges on repairs carried out through the agency of the Public Works Department. Against this, the revised estimate of 9,17 shows a decrease of 1,98 due mainly to smaller expenditure on works, etc., than was anticipated. Some works for which allotments were made could not be taken up as plans and estimates required revision. In some cases the works have either been postponed or dropped altogether. The saving is also due to the fact that lands in some cases have still to be acquired.

84. The ensuing year's estimate of 13,96 (gross) is made up of—

(*a*) *Maintenance and Repairs.*

(1) Repairs to be carried out by the Revenue Department—	
Northern Division	18
Southern Division	6
	24
(2) Repairs to be executed through the agency of the Public Works Department—	
(*i*) Provision for repairs—	
Northern Division..	72
Central Division	37
Southern Division	67
(*ii*) Establishment and tools and plant charges on (*i*) ..	46
Total—Maintenance and Repairs ..	2,46

(*b*) *Special Development Programme.*

New works and works in progress	7,64
Extensions and Improvements	1,26
Special Establishments	25
Ordinary establishment charges of Public Works Department..	2,21
Tools and Plant Charges	14
Total—Special Development Programme ..	11,50
Grand Total ..	13,50

In pursuance of the policy of spending substantial amounts on the construction of minor irrigation works a provision of 7,28 was made this year for the works portion of which 5,32 only is expected to be utilised. For the next year an amount of 8,90 has been provided of which 5,50 is for works in progress, 2,14 for new works and 1,26 for extensions and improvements.

18 (1), Other Revenue Expenditure financed from Famine Relief Fund.

Expenditure.

Page 107, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
18, Other Revenue Expenditure financed from Ordinary Revenue—(Civil)—Voted	1,21	1,51	1,43	75

85. This head shows the expenditure provided from the Famine Fund on irrigation works for which capital accounts are not kept. The whole of the expenditure on all such works is booked in the first instance under the major head "18, Other Revenue Expenditure financed from Ordinary Revenues" without reference to the source from which the funds are provided and the amount financed from the Famine Relief Fund is deducted in a lump sum at the foot of the account under that head. The amount thus deducted under the head "18" is booked, without details, under this major head. The reduction in the revised estimate, compared with the current year's budget estimate, is due to smaller amount available in the Famine Fund for financing non-capital irrigation works. An amount of 75 is expected to be available from the Famine Fund for financing irrigation works next year (cf. paragraph 216). This amount has been included in the demand for irrigation works.

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19, Construction of Irrigation, Navigation, Embankment and Drainage Works.

Page 107, Civil Budget Estimates.

—	Accounts, 1940-41.	Budget estimate, 1941-42.	Revised estimate, 1941-42.	Budget estimate, 1942-43.
Voted ..	....	1	....	1

86. See Note on the system of capital and non-capital accounts of irrigation works. The estimate for 1942-43 corresponds with the deduct entry under "68—Construction of Irrigation, Navigation, Embankment and Drainage Works". It is on account of the Victoria Tank in the Poona Irrigation and Research Division.

XX and 22, Interest.

Revenue.

Page 34, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
(1) Interest on loans to Presidency Corporations	60,66	58,11	58,11	55,47
(2) Interest on other loans and Advances by the Provincial Government	7,10	6,65	6,23	6,83
(3) Interest on arrears of revenue ..	28	32	32	23
(4) Interest realised on investment of Provincial balances ..	2,10	2,20	3,74	6,20
(5) Miscellaneous	50	51	51	51
	70,64	67,79	68,91	69,24
(6) *Deduct*—Refunds	*—9*	*—1*	*—1*	*—1*
Total ..	70,55	67,78	68,90	69,23

Expenditure.

Page 108, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
A—Interest on Ordinary Debt.				
(1) Interest on loans in course of discharge	2	....	6	....
(2) Interest on other floating loans ..	....	3	....	....
(3) Management of Debt ..				
(4) Expenditure connected with the issue of new loans	....	....	....	....
(5) Miscellaneous				
(6) Interest on consolidated debt ..	98,22	97,40	97,40	96,53
(7) Interest on loans to Presidency Corporations excluding those included in the consolidated debt	46,85	44,48	44,48	42,03
	1,45,09	1,41,91	1,41,94	1,38,56

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
B—Interest on Unfunded Debt.				
(8) Special Loans—Endowments for Charitable and Educational institutions	96	98	93	99
(9) State Provident Funds ..	14,66	15,23	15,31	16,08
C—Interest on other obligations.				
(10) Interest on Charitable and other Funds	....	....	....	....
(11) Miscellaneous	53	....	5	....
Total ..	1,61,24	1,58,12	1,58,23	1,55,63
D—Transfers—Deduct.				
(12) Interest transferred to Commercial Departments—				
(*i*) "17, Interest on works for which capital accounts are kept"	—41,72	—41,84	—41,75	—41,80
(*ii*) Commercial Undertakings—				
Dapuri Workshops ..	—5	—5	—9	—9
(13) Interest transferred to "10, Forest"	—33	—33	—33	—33
(14) Interest portion of equated payments on account of commuted value of pensions ..	—3,91	—3,96	—3,93	—3,95
Total ..	—46,01	—46,18	—46,10	—46,17
Net Total—*Charged* ..	*1,15,23*	*1,11,94*	*1,12,13*	*1,09,46*

Revenue.

87. Interest received by the Local Government on advances and loans made through the Provincial Loans and Advance Account (to agriculturists, local bodies, Presidency Corporations, etc.) is credited to "XX, Interest."

(1) *Interest on loans to Presidency Corporations.*—The decrease of 2,64 in the next year's budget estimate is due to repayments of capital made in the current year.

(4) *Interest realised on investment of Provincial balances.*—The increase of 1,54 in the current year's revised over the budget estimate is due mainly to a part of the balance being invested in long-dated securities.

Expenditure.

88. The following charges are debited to the head " 22, Interest on debt and other obligations " :—

(*a*) Interest and discount on permanent loans, treasury bills and other floating loans, management of debt, expenditure connected with the issue of new loans and other miscellaneous charges.

(*b*) Interest payable to the Central Government on advances taken from them.

(*c*) Interest on endowments for charitable and educational institutions and on the balances in the Provident Funds.

(*d*) Interest payable on other miscellaneous items.

Credit is given to this head under the heads :—

(*a*) *Deduct*—Interest transferred to Commercial Departments—

(*i*) Interest on irrigation works, transferred to the head " 17, Interest on works for which capital accounts are kept ".

(*ii*) Interest on commercial undertakings (Dapuri Workshops).

(*b*) *Deduct*—Interest transferred to " 10, Forest " on account of capital outlay on forests.

(*c*) *Deduct*—Interest portion of equated payments out of revenue provided under " 55, Superannuation Allowances, etc. ", in respect of the commuted value of pensions.

89. (1) *Interest on loans in course of discharge.*—The current year's revised estimate represents the interest payable on the outstanding Bombay Development loan hitherto unclaimed.

90. (2) *Interest on other floating loans.*—As a consequence of provincial autonomy, provincial Governments are themselves responsible for their ways and means operations. The provision of 3 for interest on ways and means advances made in the current year's budget estimate proved unnecessary and has been omitted in the revised estimate.

91. (6) *Interest on the consolidated debt.*—The consolidated debt is repayable to the Government of India in the form of bi-annual equated payments of principal and interest over 45 years on 31st July and 31st January of each year from 1937. The reduction of 87 in the estimate for 1942-43 is due to the repayment of principal made in 1941-42.

92. (7) *Interest on loans to Presidency Corporations excluding those included in the consolidated debt.*—The reduction of 2,45 in the estimate for 1942-43 is due to the repayments of principal made in 1941-42.

93. (9) *State Provident Funds.*—The estimates are on account of the liabilities assumed by the Government of Bombay as a result of the decentralization of balances on the introduction of provincial autonomy.

94. (11) *Miscellaneous.*—The provision of 5 in the current year's revised estimate is on account of interest payable to private parties in connection with civil suits.

95. (12) *Deduct—Interest transferred to Commercial Departments—(i) " 17, Interest on works for which capital accounts are kept ".*—The figures are explained under " 17, Interest on works for which capital accounts are kept ".

96. (13) *Deduct—Interest transferred to " 10, Forest ".*—A corresponding debit appears under the head " 10, Forest ".

97. (14) *Deduct—Interest portion of equated payments on account of commuted value of pensions.*—See paragraph 262 under " 83, Payments of commuted value of pensions ".

23, Appropriation for Reduction or Avoidance of Debt.

Disbursements.

Page 109, Civil Budget Estimates.

—	Accounts, 1940-41.	Budget estimate, 1941-42.	Revised estimate 1941-42.	Budget estimate, 1942-43.
(A) Other Appropriations ..	18,16	18,98	18,98	19,85
(B) Transfers-Deduct—				
(*i*) Repayment by the Municipal Corporation of loans included in the consolidated debt ..	— 4,59	— 4,75	— 4,75	— 4,91
(*ii*) Principal portion of equated instalments for repayment of the commuted value of pensions.	— 6,35	— 6,64	— 6,64	— 6,94
(*iii*) Repayment made from the recoveries arising from the operations of the Provincial Loans and Advance Account ..	— 1,19	— 1,24	— 1,24	— 1,30
Total—(B) Transfers ..	— 12,13	— 12,63	— 12,63	— 13,15
Net Total—*Charged* ..	*6,03*	*6,35*	*6,35*	*6,70*

98. The minor head " Other Appropriations " is intended for the record of appropriations from revenue for reduction or avoidance of debt other than specific appropriations for regularly constituted sinking funds. The consolidated debt referred to in paragraph 91 under the head " 22 " is repayable by half-yearly equated instalments of principal and interest in 45 years commencing from 1937. The principal portion of the instalments is debited to the head " 23 ".

99. (*B*) *Transfers—Deduct.*—The consolidated debt mentioned above includes three long-dated loans of the Bombay Municipal Corporation, loans utilised to finance the expenditure under " 83—Payments of commuted value of Pensions " and loans utilised to finance the Provincial Loans and Advance Account and it is explained below why repayments in respect of these loans are shown as deduct entries under " 23 ".

(*i*) The repayment made by the Bombay Municipal Corporation in respect of its long-dated loans is credited in the first instance to the head " Loans and Advances by Provincial Government " (receipt side) in the debt section, but in order to utilise it towards the repayment of the consolidated debt which is provided in gross under the minor head " A—Other Appropriations ", a corresponding credit by a deduct entry is given to this head.

(*ii*) Loans included in the consolidated debt have been utilised for expenditure under " 83-Payments of commuted value of pensions ". The expenditure debited to " 83 " is being written back to revenue by equated instalments of principal and interest over a period of 15 years by debit to " 55 " and by credit of the principal portion to the capital head " 83 " and of the interest portion to " 22 ".

(*iii*) The consolidated debt includes the loans taken to finance the Provincial Loans and Advance Account. With effect from 1940-41 it has been decided to utilise towards repayment of the consolidated debt, recoveries arising from the operations of the Provincial Loans and Advance Account to the extent necessary to repay the principal portion of the outstanding Provincial Loans and Advance Account debt on 1st April 1937 over a period of 45 years, at 4½ per cent. interest.

25, General Administration.

Expenditure.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
A—Heads of Provinces.				
Salary of the Governor	1,20	1,20	1,20	1,20
Sumptuary allowance of the Governor ..	25	25	25	25
Staff and household of the Governor ..	3,95	4,04	3,86	4,59
Secretarial staff of the Governor	1,01	1,10	1,10	1,05
Expenditure from contract allowance ..	1,08	1,08	1,08	1,08
Tour expenses	91	92	92	92
Advisers	1,82	1,77	1,90	2,13
Total, Heads of Provinces ..	10,22	10,36	10,31	11,22
B—Legislative Bodies.				
Provincial Legislative Assembly	1,35	66	62	60
Provincial Legislative Council	20	13	6	6
Elections for Legislatures	1	2,21	2,48	3
Total, Legislative Bodies ..	1,56	3,00	3,16	69
C—Secretariat and Head-quarters Establishments.				
Civil Secretariat	17,47	16,82	18,84	18,95
Public Service Commission	98	98	1,02	1,01
Board of Revenue, etc.—Bombay Revenue Tribunal	13	13	19	25
Settlement Commissioner and Director of Land Records	43	42	40	46
Local Fund Audit Establishment ..	2,15	2,11	2,09	2,07
Total, Secretariat and Head-quarters Establishments	21,16	20,46	22,54	22,74

Pages 110–158, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
D—Commissioners.				
Commissioners	2,95	2,79	2,92	2,92
E—District Administration.				
District Administration	37,24	38,49	40,26	39,19
G—Miscellaneous.				
Discretionary grants by Heads of Provinces ..	25	25	25	25
Miscellaneous	2	19	21	19
Expenditure from Rural Reconstruction Grants	..	4,93	5,16	4,55
Special Development Programme	..	1,45	2,00	3,50
Total, Miscellaneous ..	27	6,82	7,62	8,49
H—Charges in England.				
Secretary of State for India	3	11	5	38
High Commissioner for India	1,77	1,60	1,81	1,54
Total, Charges in England ..	1,80	1,71	1,86	1,92
Grand Total ..	75,20	83,63	88,67	87,17
Charged ..	*18,92*	*19,78*	*19,37*	*20,90*
Voted ..	56,28	63,85	69,30	66,27

100. *Staff and Household of the Governor.*—The decrease in the revised estimate of the current year is due mainly to (*a*) the number of Aides-de-Camp on duty being below the sanctioned cadre and (*b*) smaller expenditure from the inauguration grant for the purchase of furniture and carpets. The increase in next year's budget is due to the following extra provisions for the incoming Governor :—

Purchase of new motor cars	30
Inauguration grant for furniture and carpets	25
Passage to the Aide-de-Camp accompanying the Governor-designate	1
	56

101. *Secretarial Staff of the Governor.*—The next year's budget includes smaller provision for the leave salary of establishment.

102. *Advisers.*—The increase in the revised estimate of the current year is due mainly to the leave salary of an Adviser and extensive touring done by the Advisers and their staff. The rise in the budget estimate of next year is due to provision of 32 for leave salary of the Advisers and larger provision under (*a*) pay of establishment due to change in personnel and (*b*) travelling allowance of establishment.

103. *Provincial Legislative Assembly and Council.*—The decrease in the current year's revised estimate and the next year's budget is due mainly to deputation of personnel to other offices and to certain posts having been kept vacant during the period of suspension of the constitution.

104. *Elections for Legislatures.*—The increase in the revised estimate is due to the heavier expenditure anticipated in the preparation of electoral rolls. The next year's budget provides for bye-elections etc.

105. *Civil Secretariat.*—The excess of 2,02 in the current year's revised estimate is explained as follows :—

Home Department	.. + 1,53	Mainly larger grants-in-aid to the War Publicity Committees (1,28), creation of a temporary Branch (10) and larger expenditure on allowances and contingencies due to reasons connected with the War (15).
Publicity Office	.. + 38	Larger expenditure on service postage due to extensive circulation of "Bombay Information", on increased publicity activities and creation of additional temporary posts for publicity purposes.
Political and Services Department.	+ 9	Mainly larger expenditure on service postage due to war conditions.

The increase of 11 in next year's budget compared with the current year's revised estimate is explained as follows :—

Home Department	.. + 18	More expenditure on grants-in-aid to the War Publicity Committees (11) and larger provision for leave salary to officers.
Publicity Office	.. + 8	Full year's provision for the temporary establishment employed during part of the current year.

This increase is partly counterbalanced by a decrease of 11 under Record Office due to the absence of provision for the temporary establishment employed for filming old Secretariat records and by minor reductions under other sub-heads.

106. *Public Service Commission.*—The increase in the current year's revised estimate is due to the appointment of temporary staff and larger contingent expenditure on advertisements and purchase of furniture. The next year's budget includes provision for additional staff which is proposed to be made permanent.

107. *Board of Revenue, etc.—Bombay Revenue Tribunal.*—The increase in the current year's revised estimate and the next year's budget is mainly due to the increase in the allowances of the Members of the Bombay Revenue Tribunal since 1st August 1941.

108. *Settlement Commissioner and Director of Land Records.*—The decrease in the current year's revised estimate is due mainly to the non-utilisation of the provision of leave salary (charged). The next year's budget includes larger provision of leave salary (charged).

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109. *Local Fund Audit Establishment.*—The estimates under this head are framed by the Government of India. This entry is a transfer entry from the Central head " 26-Audit " under which the details will be found. The decrease in the current year's revised estimate is mainly due to the employment of a clerk on lower scale of pay, termination of one temporary clerical appointment and saving in house rent allowance of officers.

110. *Commissioners.*—The excess in the current year's revised estimate is due to larger expenditure under allowances and contingencies.

111. *District Administration.*—The excess in the current year's revised estimate is due mainly to expenditure, not provided for in the budget, on dearness allowance and the Civil Recruiting Officer and his establishment, higher rates of travelling allowance sanctioned during the year, larger expenditure incurred on the scheme of village publicity and propaganda by means of cinema outfit, on touring and on service postage and telegrams in connection with rural development and war work. The decrease in next year's budget compared with the current year's revised is due to smaller provision under " Pay of Officers " due to fewer officers being available for duty and under " Pay of Establishment " due to the operation of revised scales of pay, smaller provision under contingencies which is based on past actuals and an increase in the deduct entry for " Amount transferred to XVII and 18-Irrigation on account of collection charges of irrigation revenues ".

112. *Expenditure from Rural Reconstruction Grants.*—The increase in the revised estimate of the current year is due mainly to larger expenditure on rural development schemes financed from the Government of India grants. The decrease in next year's budget is due to smaller provision being available from the Government of India grants for rural reconstruction partly counterbalanced by increased provision for staff and village publicity and propaganda by means of cinema projectors.

113. *Special Development Programme.*—The increase in the current year's revised estimate is due to increase in the discretionary expenditure incurred by Collectors on rural development. Next year's budget provides for larger grants for rural development purposes, both to Collectors and District Rural Development Boards, and also includes grants to supplement the smaller provision available from the Government of India grants for rural reconstruction.

114. *Charges in England—Secretary of State for India.*—The decrease in the revised estimate of the current year is due mainly to the probability that the provision for expenditure on the Privy Council Appeal of the Ahmedabad Municipality *vs.* Secretary of State will not be required in the current year. The next year's budget includes provision on this account and also a provision of 27 for equipment and travelling allowance of the incoming Governor.

115. *Charges in England—High Commissioner for India.*—The excess in the current year's revised estimate is due to anticipated expenditure on leave salary, for which no provision was made in the budget. The next year's budget anticipates smaller expenditure on " Sterling Overseas Pay " and " Share of the cost of High Commissioner's establishment ".

XXI and 27, Administration of Justice.

Revenue.

Page 30, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Sale proceeds of unclaimed and escheated property	50	35	45	35
Court fees realised in cash ..	53	60	52	60
General fees, fines and forefeitures ..	11,72	11,68	12,55	11,90
Pleadership and Mukhtearship examination fees	19	14	19	18
Receipts of the Official Assignee ..	1,26	40	63	42
Miscellaneous fees and fines ..	4,23	3,80	3,80	3,58
Miscellaneous	30	30	35	30
Recoveries of overpayments ..	2	2	2	2
Collection of payments for services rendered	31	30	35	30
	19,06	17,59	18,86	17,65
Deduct—Refunds ..	— 62	— 80	— 62	— 65
Total ..	18,44	16,79	18,24	17,00

Expenditure.

Pages 159–179, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
High Court	12,56	12,58	12,55	12,59
Law Officers	2,94	2,89	3,02	2,94
Administrator General and Official Trustee	53	52	56	50
Sheriff and Reporter, Bombay ..	43	44	43	45
Official Assignee	1,13	1,15	1,11	1,15
Coroner's Court	13	13	13	13
Presidency Magistrates' Courts ..	3,08	3,46	3,16	3,50
Civil and Sessions Courts ..	31,42	31,79	32,26	32,48
Courts of Small Causes	3,97	3,94	4,00	4,01
Criminal Courts	9,12	9,00	9,61	9,53
Pleadership and Mukhtearship examination charges ..	3	2	2	2
Charges in England	29	34	34	39
Total ..	65,63	66,26	67,19	67,69
Charged ..	*20,18*	*20,76*	*20,57*	*20,44*
Voted ..	45,45	45,50	46,62	47,25

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Revenue.

116. The increase in the revised estimate for 1941-42 is mainly under the head "General fees, fines and forfeitures" owing to more receipts from magisterial fines. There is also some increase on account of recoveries by the Official Assignee in heavy insolvencies and smaller refund of revenue.

Expenditure.

117. *Presidency Magistrates' Courts.*—The decrease in the revised estimate, compared with the budget estimate of the current year, is mainly due to the fact that the provision made for three additional Presidency Magistrates and their establishments in connection with the Greater Bombay Scheme has not been utilised, on account of postponement of the Scheme.

The increase in the next year's budget, compared with the revised estimate for the current year, is mainly due to the repetition of the provision for three additional Presidency Magistrates and their establishments from the 1st October 1942 in connection with the Greater Bombay Scheme.

118. *Civil and Sessions Courts.*—The increase in the revised estimate, compared with the budget estimate of the current year, is mainly due to the grant of dearness allowance to low-paid Government servants from the 1st March 1941 for which no provision was made. It is also partly due to the increased expenditure under "diet and road money to witnesses" and to the creation of a temporary appointment of an additional Assistant Judge since June 1941.

The increase in the next year's budget is mainly due to the inclusion of provision for one additional Assistant Judge.

119. *Criminal Courts.*—The increase in the revised over the current year's budget estimate is mainly due to seven temporary appointments of Resident Magistrates newly created to give relief to some heavily worked Revenue Officers and to increased expenditure under diet and road money to witnesses.

The next year's budget includes provision for the further continuance of the temporary Resident Magistrates and their establishments.

XXII and 28, Jails and Convict Settlements.

Revenue.

Page 36, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Jails	1,18	1,28	1,18	1,16
Jail Manufactures	3,61	3,00	3,54	3,40
Recoveries of over-payments ..	....	1	....	1
Collection of payments for services rendered	1	1	....	1
Receipts in England	....	....	....	....
Deduct—Refunds ..	....	—1	....	—1
Total ..	4,80	4,29	4,72	4,57

Expenditure.

Pages 180–193, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Jails	16,29	15,68	18,17	16,22
Jail Manufactures	2,24	1,79	2,90	2,48
Works	....	4	4	....
Charges in England	9	....	2	....
Total ..	18,62	17,51	21,13	18,70
Charged ..	*66*	*53*	*61*	*71*
Voted ..	17,96	16,98	20,52	17,99

Revenue.

120. *Jails.*—The decrease in the revised estimate for 1941-42 and the budget estimate for 1942-43 as compared with the budget estimate for 1941-42 is mainly due to the decrease in the number of prisoners from other Provinces and States resulting in less recoveries on account of maintenance charges.

121. *Jail Manufactures.*—The increase in the revised estimate for 1941-42 and the estimate for 1942-43, as compared with the budget estimate for 1941-42, is due to more orders from Government Departments and increased rates for manufactured articles on account of higher prices of raw materials due to war.

Expenditure.

122. *Jails.*—The increase in the revised estimate as compared with the budget estimate for 1941-42 is due to higher cost of cereals, bedding and clothing and other articles, increased population in jails due to the C.D.O Movement and the Bombay Riots. The increase in next year's estimate is due to rise in prices of cereals, etc.

123. *Jail Manufactures.*—The increase in the revised estimate for 1941-42 and the estimate for 1942-43 as compared with the budget estimate for 1941-42 is due to rise in prices of raw materials such as yarn, wool, cane leather, etc., and increased number of orders from Government Departments.

XXIII and 29, Police.

Revenue.

Pages 37–38, Civil Budget Estimates.

——	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Contribution for Railway Police ..	7,37	3,50	4,40	4,40
Police supplied to public departments, private companies, etc. ..	2	1	3	3
Receipts and recoveries on account of Presidency Police ..	3,87	3,93	3,90	4,05
Cash receipts under the Arms Act ..	92	97	90	92
Fees, fines and forfeitures ..	1,05	86	1,42	1,71
Recoveries of overpayments ..	28	5	8	5
Collections of payments for services rendered	77	70	57	70
Miscellaneous	16	15	18	16
	14,44	10,17	11,48	12,02
Deduct—Refunds ..	—2	—1	—3	—2
Total ..	14,42	10,16	11,45	12,00

Expenditure.

Pages 194–231, Civil Budget Estimates.

——	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Presidency Police	46,27	49,39	50,12	51,60
Superintendence	2,13	1,98	2,17	2,01
District Executive Force ..	89,45	90,98	1,00,60	1,02,94
Police Training School	1,60	1,92	1,55	1,82
Special Police	4	4	4	4
Railway Police	8,17	8,52	8,65	8,83
Criminal Investigation Department ..	7,05	6,83	7,10	7,54
Cattle Pounds	....	....	40	85
Charges in England	2,10	1,68	1,21	1,25
Works	73	....	75	....
Loss or gain by exchange ..	....	....	1	....
Total ..	1,57,54	1,61,34.	1,72,60	1,76,88
Charged ..	*9,11*	*9,17*	*8,08*	*8,35*
Voted ..	1,48,43	1,52,17	1,64,52	1,68,53

Revenue.

124. *Contribution for Railway Police.*—The increase in the current year's revised estimate and next year's budget estimate is due to the anticipated contribution from the Government of India for Police employed on crime duties on railway lines within Indian States.

125. *Fees, fines and forfeitures.*—The increase in the current year's revised estimate and next year's budget estimate is due mainly to cattle pound receipts in the mofussil which will be credited to this head with effect from the current year.

Expenditure.

126. *Presidency Police.*—The increase in the current year's revised estimate is mainly under City Police due to :—

(1) employment of additional temporary Police force,

(2) expenditure on dearness allowance,

(3) rise in the cost of clothing articles, petrol and other motor accessories,

(4) payment of refreshment allowance to men on duty in the two riots, and

(5) hire of motor transport during riots and purchase of six motor lorries.

This excess has been partially counterbalanced by savings in the budget-provision due to the postponement of the Greater Bombay Scheme which was to come in force on 1st October 1941.

The next year's budget includes (*a*) full year's provision for the temporary establishment sanctioned during part of the current year and (*b*) provision of 95 on account of new items.

127. *Superintendence.*—The increase in the current year's revised estimate is due mainly to additional expenditure on leave salary of a Deputy Inspector General and changes in personnel.

128. *District Executive Force.*—The excess in the current year's revised estimate is mainly due to—

(*a*) large increase in the number of executive officers and constabulary force sanctioned during the year and consequent additional expenditure on their travelling allowance, house rent and other allowances and clothing charges,

(*b*) additional expenditure on the continuance of the Bombay Suburban District from 1st October 1941, for which no provision was made in the budget,

(*c*) higher rates of travelling allowance sanctioned during the year, grant of refreshment allowance to police posted on riot duty at Ahmedabad and grant of dearness allowance,

(*d*) rise in the price of clothing, other articles of outfit, petrol and other motor accessories, and

(*e*) additional expenditure on service postage due to war and on hiring motor buses in riots at Ahmedabad.

The next year's budget includes (*i*) full year's provision for the establishment sanctioned during part of the current year and (*ii*) provision of 1,40 on account of new items.

129. *Police Training School.*—The decrease in the current year's revised estimate is due mainly to fewer officers being available for undergoing training, curtailment of the training period in the case of others, and certain vacancies under establishment having been left unfilled.

130. *Railway Police.*—The increase in the revised estimate of the current year and the budget estimate of next year is due mainly to the grant of dearness allowance. The excess in the revised estimate, however, has been partly counterbalanced by an anticipated recovery from the Railway Administration.

131. *Criminal Investigation Department.*—The increase in the current year's revised estimate is due mainly to additional establishment sanctioned during the year for war and security purposes. The next year's budget includes (*a*) full year's provision for this establishment and (*b*) provision of 39 for new items.

132. *Cattle Pounds.*—The current year's revised estimate and the next year's budget includes expenditure on cattle pounds consequent on the transfer of their control from District Local Boards to District Magistrates.

133. *Charges in England.*—The current year's revised estimate and next year's budget take into account the anticipated smaller expenditure on leave salaries and deputation pay and sterling overseas pay.

134. *Works.*—The current year's revised estimate is on account of works undertaken during the year.

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30, Ports and Pilotage.

Page 232, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Ports Establishments—				
Charges for the survey of steam vessels ..	6	6	2	5
Charged ..	*5*	*5*	*1*	*4*
Voted ..	1	1	1	1

135. The receipts and the cost of establishment in connection with the survey of inland vessels are treated as Provincial, while those for ocean-going vessels are treated as Central. Accordingly expenditure in connection with the Ship Survey Department, Bombay, is treated as partly Central and partly Provincial, the proportion being 93 per cent. Central and 7 per cent. Provincial. The above provision in the Bombay budget represents 7 per cent. of the total cost of the Ship Survey Department of the Government of India. The current year's revised estimate is lower owing to the adjustment of the credit of the amount overpaid in the past year.

XXVI and 37, Education.

Revenue.

Pages 39–40, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
A—University	8,93	8,70	9,00	9,00
B—Secondary	2,07	2,00	1,66	1,80
C—Primary	..	..	3	..
D—Special	64	64	66	64
E—General	14,02	6,54	9,46	7,77
	25,66	17,88	20,81	19,21
Deduct—Refunds	—6	—6	—6	—6
Total ..	25,60	17,82	20,75	19,15

Expenditure.

Pages 234–271, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
A—University	18,23	19,04	18,49	19,08
B—Secondary	24,00	24,07	24,71	25,25
C—Primary	1,24,62	1,30,96	1,32,00	1,30,26
D—Special	9,56	14,65	12,79	14,35
E—General	16,45	17,85	20,25	18,47
F—Charges in England	44	31	29	24
Total ..	1,93,30	2,06,88	2,08,53	2,07,65
Charged ..	*3,56*	*3,81*	*3,64*	*3,68*
Voted ..	1,89,74	2,03,07	2,04,89	2,03,97

Revenue.

136. *A—University.*—The increase of 30 in the current year's revised and the next year's budget estimate, compared with the current year's budget estimate, is due to an increase in the number of students in the Government Arts and Professional Colleges, and enhanced rate of fees.

137. *B—Secondary.*—The decrease of 34 in the current year's revised estimate, compared with the budget estimate, is due to the closure of Dharwar and Nasik High Schools and reduction in classes in a High School. The increase

of 14 in the next year's budget estimate, compared with the current year's revised estimate, is due mainly to estimated increase in fee receipts in vocational schools and girls' schools.

138. *E—General.*—The increase in the current year's revised estimate, compared with the budget estimate, is mainly due to the increases of—

(*i*) 64 on account of recovery of stipends already paid to the primary teachers under training on the payment of duty pay to them by local authorities ;

(*ii*) 2,32 on account of transfer of additional funds from the deposit account of the Special Development fund.

The decrease of 1,69 in the next year's budget estimate, compared with the current year's revised estimate, is due to decreases of—

(*i*) 64 on account of reduction in recoveries of overpayments ;

(*ii*) 1,32 on account of reduction in transfers from the Deposit Account of the Special Development fund as a result of reduced provision having been made for building grants to primary schools under the Special Development Programme ;

offset by an increase of 27 due mainly to estimated increase in income from endowments and in examination fees.

Expenditure.

139. *A—University.*—The decrease of 55 in the current year's revised estimate, compared with the budget estimate, is due mainly to the provision for contribution to the Town Planning Board, Ahmedabad, on account of improvement of lands of the Gujarat College, Ahmedabad, remaining unutilised during the current year.

The increase of 59 in the next year's budget estimate, compared with the current year's revised estimate, is due mainly to a provision of 36 on account of contribution to the Town Planning Board, Ahmedabad being made in the next year's budget for improvements of the lands of the Gujarat College and to provisions aggregating 23 on account of contingent etc. expenditure in Government Colleges.

140. *B—Secondary.*—The increase of 64 in the current year's revised estimate, compared with the budget estimate, is due mainly to increases of—

(*i*) 52 on account of grants to primary departments of English Teaching Schools for which provision was not made under this head ;

(*ii*) 59 on account of expenditure on building grants to Secondary schools ;

(*iii*) 10 due to the opening of the Technical side of the Elphinstone High School,

counterbalanced by savings of—

(*i*) 47 mainly due to appointment of junior men in places of Senior Assistant Masters transferred to Training Institutions or as Assistant Deputy Educational Inspectors ;

(*ii*) 10 for Provident Fund for teachers in recognised schools on account of smaller number of claims.

The increase of 54 in the next year's budget estimate, compared with the current year's revised estimate, is due mainly to the following increases in expenditure—

(*i*) 20 on account of introduction of vocational courses in higher standards of Government vocational high schools ;

(*ii*) 27 on account of additional provision for war and fee grants to non-Government secondary schools ;

(*iii*) 15 on account of additional provision for grants to non-Government secondary schools for physical education.

(*iv*) 24 on account of additional equipment and furniture for Secondary Schools ;

(*v*) 20 provision for acquisition of playgrounds for secondary schools, counterbalanced by a reduction of 52 on account of provision for grants to primary Departments of English Teaching Schools not being provided under this head.

141. *C—Primary.*—The increase of 1,04 in the current year's revised over the budget estimate is due to increases of—

(*i*) 41 on account of increased expenditure on grants to Local Bodies other than the Bombay Municipality for primary education ;

(*ii*) 1,55 on account of increased expenditure on building grants for the construction of primary school buildings ;

offset by a decrease of 92 due to reduced expenditure on new schemes of compulsory elementary education.

The decrease of 1,74 in the next year's budget estimate, compared with the revised estimate for the current year, is due mainly to—

(*i*) a reduced provision of 1,66 having been made on the basis of previous years' actuals in the provision for grants to Local Bodies for Primary Education ;

(*ii*) a decrease of 1,80 on account of reduced provision for grants for construction of primary school buildings ;

counterbalanced by increases of,

(*i*) 67 in the provision for grants to schools started by private agencies, and

(*ii*) 85 on account of provision for grants to Local Authorities on compulsory schemes of elementary education, and

(*iii*) a provision of 20 for sites for play grounds for primary schools.

142. *D—Special.*—The decrease of 1,86 in the current year's revised estimate, compared with the budget estimate, is due to decreases of—

(*i*) 31 due to some posts of Assistant Masters in Primary Training Institutions being held in abeyance on account of reduction in classes, appointment of substitutes on lower pay in place of senior men transferred elsewhere and the closure of the Urdu Basic Training Centre, Jalgaon ;

(*ii*) 48 in the provision for stipends on account of payment of duty pay to primary teachers under training ;

(*iii*) 12 due to (*a*) reduced expenditure on account of short-term courses for physical education as a result of smaller number of deputations and (*b*) the appointment of an officer on reduced salary at the Training Institute for Physical Education, Kandivli ;

(*iv*) 96 due to reduced expenditure on Adult education mainly on account of the establishment of fewer adult education classes than anticipated and the late sanctioning of the scheme of village libraries ;

(*v*) 15 due to reduced expenditure on grants to Local Authorities for medical inspection of school children as a result of fewer schemes received from the Local Authorities ;

(*vi*) 16 due to closure of some basic schools and the discontinuance of the experiment of basic education in basic schools ;

offset by an increase of 32 due mainly to expenditure on (*i*) grants for purchase of sites for play grounds for Secondary and Primary schools, (*ii*) building grants for basic schools and (*iii*) payment of dearness allowance to low paid servants in Primary Training Institutions.

The increase of 1,56 in the next year's budget estimate, compared with the current year's revised estimate, is due mainly to increases of—

(*i*) 70 due to the full provision having been made for the scheme of Adult education as larger number of classes is anticipated owing to increase in the rate of grants ;

(*ii*) 6 due to additional provision for grants for the construction of basic school buildings ;

(*iii*) 14 due to provision for grants to Local Bodies for opening Lokashalas ;

(*iv*) 21 on account of additional provision for grants to non-Government special schools ;

(*v*) 15 on account of additional provision for grants to non-Government secondary schools for physical education ;

(*vi*) 15 due to increased provision on account of grants to local bodies on their expenditure on medical inspection of primary school children ;

(*vii*) 9 due to increased provision for short-term courses in physical education.

143. *E—General.*—The increase of 2,40 in the revised estimate for the current year, compared with the budget estimate, is due mainly to increase of—

(*i*) 1,80 on account of direct payment of duty pay to primary teachers under training ;

(*ii*) 20 on account of payment of dearness allowance to low paid servants under the Inspecting officers ;

(*iii*) 32 on account of additional expenditure on examination charges, encouragement of literature, etc.

The decrease of 1,78 in the next year's budget estimate, compared with the current year's revised estimate, is due mainly to absence of provision, under this head for duty pay to primary teachers under training.

144. *F—Charges in England.*—The decrease in the next year's budget estimate, compared with the current year's budget and revised estimates, is due mainly to the absence of provision for leave salaries and reduced provisions for sterling overseas pay and scholarships tenable in the United Kingdom.

XXVII and 38, Medical.

Revenue.

Page 41, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Medical School and College Fees	2,15	2,33	2,15	2,32
Hospital Receipts	3,24	2,32	3,24	2,62
Mental Hospital Receipts	2,17	2,14	2,14	2,12
Sale of Medicines	2	..	1	1
Contributions	6,65	7,14	6,66	6,96
Income from Endowments	29	31	60	31
Recoveries of overpayments	15	15	20	15
Collection of payments for services rendered ..	15	20	15	20
Miscellaneous	1,00	1,13	1,76	2,40
Transfer from the Deposit Account of Special Development Fund	6	12	1,10	62
Total ..	15,88	15,84	18,01	17,71
Deduct—Refunds ..	—8	—6	—17	—7
Total ..	15,80	15,78	17,84	17,64

Expenditure.

Pages 272–302, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Medical Establishment	4,23	4,20	3,75	4,51
Hospitals and Dispensaries	30,63	30,35	34,94	33,71
Grants for medical purposes	3,18	3,82	4,01	4,21
Medical Colleges and Schools	8,56	4,99	4,54	4,72
Mental Hospitals	6,71	6,00	6,90	6,73
Special Development Fund Programme ..	6	12	1,10	62
Chemical Examiner	47	48	49	48
Charges in England	59	59	33	41
Loss or gain by exchange	....	..	..	..
Total ..	54,43	50,55	56,06	55,39
Charged ..	*3,55*	*3,54*	*2,10*	*2,90*
Voted ..	50,88	47,01	53,96	52,49

Revenue.

145. *Medical Schools and College Fees.*—The decrease in the current year's revised estimate, compared with the current year's budget estimate, is due to smaller number of students having joined the Sir C. E. Dental School.

The next year's estimate includes receipts from fees from the students of the Rambilas Anandilal Podar College, Worli, Bombay, which was opened during the current year as well as from full number of students from the Dental School.

146. *Hospital Receipts.*—The current year's revised estimate has been pitched high in view of the progress of actuals of the first eight months of the current year. The next year's estimate is based on the average of the past three years' actuals.

147. *Contributions.*—The decrease in the current year's revised estimate compared with the current year's budget estimate, is due to smaller contributions from District Local Boards, as all the subsidised medical centres have not been opened and about 13 S.M.S. officers have been withdrawn from their dispensaries. The latter factor affects next year's estimate also.

148. *Income from Endowments.*—The increase in the current year's revised estimate compared with the current year's budget estimate is based on the progress of actuals.

149. *Miscellaneous.*—The current year's revised estimate shows an increase over the current year's budget estimate due to recoveries expected from the Government of India on account of the reservation charges of 100 beds each, for military patients, at the J. J. Hospital, Bombay, and the St. George's Hospital, Bombay.

The increase in the next year's estimate over the current year's revised estimate is due to full provision having been made in respect of contribution from the Government of India in respect of British I.M.S. officers belonging to the War reserve and increased recoveries from the Government of India for reservation charges of 100 beds each at the J. J. and the St. George's Hospitals, Bombay.

150. *Transfer from the Deposit Account of Special Development Fund.*—The receipts under this head represent transfers from the Special Development Fund to meet expenditure to be financed from the Fund.

Expenditure.

151. *Medical Establishment.*—The decrease in the current year's revised estimate compared with the current year's budget estimate is due mainly to the reversion of some of the I.M.S. officers to Military Department and their replacement by B.M.S. officers. The increase in the next year's estimate compared with the revised estimate is due mainly to (1) the appointment of a non-medical Personal Assistant to the Surgeon General with the Government of Bombay on a higher scale of pay, (2) provision for an I.M.S. officer at the Major's rate of pay and (3) senior officers being shown as reserve officers.

152. *Hospitals and Dispensaries.*—The increase in the revised and the next year's budget estimates compared with the budget estimate of the current year is due mainly to grants for :—

(1) equipment and staff for the beds reserved for military patients at the J. J. and the St. George's Hospitals, Bombay, (2) rise in prices of medicines and diet articles, (3) appointment of a retired I.M.S. officer as Superintendent, J. J. Hospital, Bombay, (4) grant of dearness allowance to low paid servants.

The current year's revised estimate also includes non-recurring expenditure on purchase of shock proof X-ray apparatus at the G. T. Hospital, Bombay, high pressure sterilizer at the Cama and Albless Hospitals, Bombay, and provision for 2,500 extra beds and equipment in connection with A. R. P. measures.

The next year's budget estimate includes increased provision for the M. A. Podar Hospital.

153. *Medical Colleges and Schools.*—The decrease in the current year's revised estimate as compared with the current year's budget estimate is due to change in personnel and to certain staff sanctioned for the Rambilas Anandilal Podar College not yet being employed.

154. *Mental Hospitals.*—The increase in the revised and the next year's estimates compared with the current year's budget estimate is due to increase in prices of supplies, increase in number of patients, and the employment of temporary staff. The next year's estimate includes provisions for additional staff at the Mental Hospitals.

155. *Special Development Fund Programme.*—The increase in the revised and the next year's estimates compared with the current year's budget estimate is due to purchase of special equipment for Civil and Mental Hospitals and grants-in-aid dispensaries authorised by Government to the extent of Rs. 1 lakh this year and ½ lakh next year.

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XXVIII and 39, Public Health.

Revenue.

Page 42, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Sale proceeds of Sera and Vaccines ..	6,68	4,88	6,70	5,43
Contributions	1,63	1,72	1,50	2,12
Recoveries of overpayments	10	12	16	12
Collection of payments for services rendered ..	1,72	15	59	16
Transfer from deposit account of the Special Development Fund	3,25	15,74	7,44	30,12
Miscellaneous	16,14	14,48	16,50	15,44
Total ..	29,52	37,09	32,89	53,39
Deduct—Refunds	..	—2	—2	—2
Total ..	29,52	37,07	32,87	53,37

Expenditure.

Pages 303–322, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Public Health Establishment	7,06	7,12	7,66	6,16
Grants for Public Health Purposes ..	1,12	1,31	1,10	1,53
Expenses in connection with epidemic diseases.	3,43	2,15	2,97	3,16
Bacteriological Laboratories	3,96	4,32	4,31	4,01
Pasteur Institutes	8	9	9	9
Works	9,20	9,29	9,89	10,35
Special Development Programme	3,13	15,74	7,44	30,12
Charges in England	14	14	14	10
Total ..	28,12	40,16	33,60	55,52
Charged ..	*1,17*	*1,21*	*84*	*77*
Voted ..	26,95	38,95	32,76	54,75

Revenue.

156. The sale proceeds of quinine, sera and vaccines, etc., certain contributions from local bodies, and receipts from water works are credited to this head.

157. *Sale proceeds of sera and vaccines.*—The receipts under this head are fluctuating as they depend on the demand for plague and other vaccines from local bodies, Indian States and other Provinces. The increase in the revised estimate is based on the progress of the actuals during the current year. The next year's estimate is based on the average of past three years' actuals.

158. *Contributions.*—This head represents contributions received from local bodies towards—

(*i*) the Infectious Diseases Hospital, Poona,

(*ii*) the pay of vaccinators and their peons,

(*iii*) the Public Health Laboratory, Poona, and

(*iv*) contributions from the Rockefeller Foundation towards the Health Unit, Sirur.

The decrease in the revised estimate, compared with the budget estimate for the current year, is due to smaller payments received from local bodies. The increase in the budget estimate for the next year, compared with the budget and revised estimates of the current year, is due mainly to recovery of contributions from local bodies on account of Vaccinators' peons who are to be treated as Government servants but the cost on account of whose pay and permanent travelling allowance is to be recovered from the local bodies concerned.

159. *Collection of payments for services rendered.*—The increase in the revised estimate for the current year is due to the recovery of establishment and tools and plant charges for more works executed on behalf of the military authorities. No large recoveries are anticipated during the year 1942-43.

160. *Transfer from deposit account of the Special Development Fund.*—The receipts under this head correspond to the expenditure under " 39, Public Health " on schemes to be financed from the Special Development Fund.

161. *Miscellaneous.*—The increase of 2,02 in the revised estimate for 1941-42, compared with the budget estimate, is due to increase receipts anticipated from sale of water to the military authorities, Municipalities, etc. The decrease of 1,06 in the next year's budget estimate, compared with the revised estimate for the current year, is due to the possibility that the consumption by the Military Department may go down next year. The next year's budget estimate of 15,44 comprises the following receipts :—

Salsette Water Supply	7,64
Poona Cantonment Water Works	6,55
Ambernath Water Supply	27
Pandharpur Water Works	49
Karad Water Works	27
Satara Camp Water Works	7
Ratnagiri Water Works	3
Miscellaneous	12
	15,44

Expenditure.

162. *Public Health Establishment.*—The increase in the revised estimate of the current year, compared with the budget estimate, is due mainly to (*i*) grant of leave to two Assistant Directors of Public Health and of extension of service to

another, (*ii*) grant of compensatory allowance to the Director and his staff on the transfer of his office from Poona to Bombay and of dearness allowance to inferior establishment of the office of the Director and (*iii*) increase in the cost of chemicals and medicines. The decrease in the budget estimate for the next year, compared with the budget and revised estimates of the current year, is due mainly to larger credit on account of recovery of part of the cost of the Consulting Public Health Engineer to Government and his staff for the execution of works under "70—Public Health."

163. *Grants for Public Health Purposes.*—The decrease in the revised estimate, compared with the budget estimate for the current year, is due mainly to the saving in the grant to the Sholapur Municipality towards the cost of construction of Sadar Bazar Nala Sewer. The increase in the budget estimate for the next year, compared with the revised estimate for the current year, is due mainly to provision for additional grant-in-aid to the "Bombay Mofussil Maternity, Child Welfare and Health Council" for a motor truck, and increased provision in connection with the Sholapur Development Scheme.

164. *Expenditure in connection with Epidemic Diseases.*—The increase in the revised estimate, compared with the budget estimate for the current year, is due mainly to (*i*) increase in the price of quinine sulphate and quinine hydrochloride purchased from the Government of Madras, (*ii*) purchase of 250 lbs. of quinine sulphate from the Government of India and (*iii*) extra expenditure on the purchase of potash permanganate and cholera pills. The increase in the budget estimate for the next year, compared with the budget and revised estimates of the current year, is due mainly to (*i*) increased provision on account of free distribution of quinine and sale of quinine at reduced rates, (*ii*) increase in the price of quinine and purchase of additional reserve stock of quinine and (*iii*) increased expenditure in connection with epidemic measures and epidemic medical officers.

165. *Bacteriological Laboratories.*—The decrease in the next year's budget estimate, compared with the budget and revised estimates for the current year, is due mainly to the fact that in the next year's budget it has not been considered necessary to make any provision for the purchase of sera and vaccines which are now manufactured at the Haffkine Institute, Bombay.

166. *Works.*—The increase in the next year's budget estimate, compared with the current year's budget and revised estimates, is due partly to more provision required for the purchase of water for the Poona Cantonment Water Works and the Salsette Water Supply Scheme on account of increased demands, and partly to rise in prices of chemicals, etc.

167. *Special Development Programme.*—The decrease in the revised estimate, compared with the budget estimate for the current year, is due mainly to (*i*) slow progress of expenditure on village water supply schemes, (*ii*) abandonment of the original scheme for the eradication of malaria in the Kanara District and (*iii*) delay in the appointment of District Health Officers. The increase in the next year's estimate, compared with the budget and revised estimates for the current year, is due mainly to inclusion of the provisions for (*i*) additional staff for dealing with epidemics, (*ii*) grants to Municipalities for public health scheme, (*iii*) starting a scheme for the manufacture of sera and vaccines on a commercial basis and (*iv*) experimental spraying with pyrocide 20 in a group of villages in the Kanara district with a view to eradicating malaria from the villages.

XXIX and 40, Agriculture.

Revenue.

Page 43, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Agricultural receipts	3,92	3,79	3,86	3,41
Recoveries of overpayments	14	2	2	2
Collection of payments for services rendered ..	3	2	2	2
Transfer from the Deposit Account of the Special Development Fund	50	5,53	5,86	5,88
Total ..	4,59	9,36	9,76	9,33
Deduct—Refunds	—2	—1	—1	—2
Total ..	4,57	9,35	9,75	9,31

Expenditure.

Pages 323–364, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Direction	96	95	98	94
Superintendence	74	72	84	82
Subordinate and Expert staff	32	33	1,93	2,03
Experimental Farms	1,13	1,26	1,26	1,19
Agricultural demonstration and propaganda, including public exhibitions and fairs ..	26	2,56	80	73
Agricultural experiments and Research ..	3,20	3,41	3,45	3,16
Agricultural Education	3,28	3,43	3,58	3,46
Agricultural Engineering	52	47	49	47
Special Rural uplift schemes	..	7	6	..
Grants-in-aid, Contributions, etc.	74	1,60	1,93	2,52
Works	..	10	12	9
Special Development Programme	50	5,53	5,86	5,88
Charges in England	10	8	7	3
Total ..	11,75	20,51	21,37	21,32
Charged ..	*97*	*91*	*86*	*61*
Voted ..	10,78	19,60	20,51	20,71

Revenue.

168. *Agricultural receipts.*—The increase in the current year's revised estimate over the budget estimate is due mainly to receipts expected from the newly started rural training centres and trial plots and new research schemes not included in the budget. The decrease in the next year's budget compared with the revised estimate is due mainly to less transfer from deposit accounts of grants from Imperial Council of Agricultural Research and from Sugar Excise Fund.

Expenditure.

169. *Superintendence.*—The increase in the current year's revised over the budget estimate is due to additional provision required for the pay of the Deputy Director of Agriculture and the Officiating Live Stock Expert to Government and for the Office of the Deputy Director of Agriculture, Central Division.

170. *Subordinate and Expert Staff.*—The increase in the revised estimate over the current year's budget is only apparent. The provision for the pay and travelling allowance of the district staff transferred from the Co-operative Department is debitable to this head, but the provision for the same was made under "Agricultural demonstration and propaganda". It is now shown under this head with a corresponding reduction under the former head.

171. *Experimental Farms.*—The current year's budget estimate and the revised estimate include provision for non-recurring expenditure on construction of quarters at Dharwar and Dhulia Farms and dairy room at Bankapur Cattle Farm. This explains the decrease in the next year's estimate.

172. *Agricultural demonstration and propaganda, including Public Exhibition and Fairs.*—Please see the explanation under "Subordinate and Expert Staff" above.

173. *Agricultural Experiment and Research.*—The decrease in the next year's estimate compared with the current year's budget and the revised estimates is due mainly to the closure of, and reduced expenditure on, certain research schemes sanctioned by the Imperial Council of Agricultural Research.

174. *Agricultural Education.*—The increase in the revised estimate of the current year over the budget estimate is due mainly to the creation of the appointment of Assistant to Forestry Instructor, increase in the number and rates of scholarships and provision of cots for the students' hostel at the Engineering College. The decrease in the next year's estimate compared with the revised is due to change of personnel.

175. *Grants-in-aid, Contributions, etc.*—The increase in the revised estimate of the current year compared with the budget estimate is due to grant-in-aid for revised Jayawant and Gadag No. 1 cotton seed distribution scheme, the scheme for the control of A-I cotton in Surat District and the Surat Grading and Marketing Scheme. The increase in the next year's estimate over the current year's revised is due to provision for the extension of cotton and seed distribution scheme sanctioned by the Imperial Council of Agricultural Research and for subsidy to the Taluka Development Associations employing qualified propaganda staff.

176. *Special Development Programme.*—The increase in the revised estimate over the current year's budget is due mainly to acquisition of land for the Agricultural Institute, Anand, and new schemes sanctioned during the year including potato and pulse research schemes, the scheme for the reclamation of marl lands in the Sholapur District. The increase is partly counterbalanced by savings due to late starting of the bunding and farming scheme.

XXX and 41, Veterinary.

Revenue.

Page 44, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Veterinary College and School fees ..	14	12	13	12
Other receipts	14	6	4	3
Transfers from the deposit account of grants from the Imperial Council of Agricultural Research	14	11	6	10
Transfers from the deposit account of the Special Development Fund	..	..	11	15
Total ..	42	29	34	40

Expenditure.

Pages 365–371, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Superintendence	72	1,02	88	1,02
Veterinary Education and Research ..	81	87	88	81
Subordinate establishment	2,24	2,11	2,28	2,30
Hospitals and dispensaries	57	63	63	54
Other charges	..	8	5	8
Charges in England	5	6	6	6
Special Development Programme	..	..	11	15
Total ..	4,39	4,77	4,89	4,96
Charged ..	*29*	*28*	*30*	*28*
Voted ..	4,10	4,49	4,59	4,68

Revenue.

177. The increase in the current year's revised estimate over the budget estimate is due to transfer from the Special Development Fund (for grants-in-aid for the construction of veterinary dispensaries) partly counterbalanced by a reduction in the transfer from the deposit account of the grants from the Imperial Council of Agricultural Research on account of less expenditure being now anticipated on the schemes financed from these grants.

The increase in the next year's estimate compared with the current year's revised estimate is due to a larger amount being provided from the Special Development Fund on account of building grants for veterinary dispensaries.

Expenditure.

178. *Superintendence.*—The decrease in the revised estimate of the current year compared with the budget estimate is due to the late appointment of the Divisional Veterinary Officers and their staff and on account of less expenditure on sera and vaccines, prevalence of epidemics among cattle being less.

179. *Veterinary Education and Research.*—The current year's budget and the revised estimates include non-recurring provision for the purchase of additional apparatus, instruments, etc., required for the introduction of revised course of studies in the Bombay Veterinary College. This explains the decrease in the next year's estimate.

180. *Subordinate Veterinary Establishment.*—The increase in the revised estimate over the current year's budget is due to higher expenditure on travelling allowance, which in turn is due to more extensive touring by the subordinate staff. The next year's estimate includes provision for thirteen additional Veterinary Assistant Surgeons required for eight new dispensaries and as reserve staff.

181. *Hospitals and dispensaries.*—The decrease in the next year's estimate compared with the current year's budget and the revised estimates is due to the absence of provision for building grants for veterinary dispensaries under this head. These grants are met from the Special Development Fund and included under the minor head " Special Development Programme " referred to below.

182. *Special Development Programme.*—The provisions in the current year's revised and the next year's estimate represent grants-in-aid towards construction of veterinary dispensaries.

XXXI and 42, Co-operation.

Revenue.

Page 44, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Audit fee	1,46	1,55	1,40	1,45
Miscellaneous receipts	4,57	2,24	2,34	1,53
Transfer from the Special Development Fund..	2,44	2,47	2,07	3,33
Total ..	8,47	6,26	5,81	6,31
Deduct—Refunds ..	—2	—2	—39	—2
Total ..	8,45	6,24	5,42	6,29

Expenditure.

Pages 372–408, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Direction	1,26	1,05	91	92
Superintendence	7,68	4,84	5,37	5,74
Grants-in-aid	1,00	49	56	82
Other charges	5,60	3,03	6,86	2,25
Special Development Fund	2,71	2,47	1,79	3,33
Total ..	18,25	11,88	15,49	13,06
Charged ..	*39*	*33*	*20*	*20*
Voted ..	17,86	11,55	15,29	12,86

Revenue.

183. *Miscellaneous receipts.*—The increase in the revised estimate of the current year as compared with the budget is due mainly to (1) recoveries from land mortgage banks on account of the cost of land valuation officers who, according to the recent orders, are treated as members of the staff of the Co-operative Department and (2) increased receipts from the Government of India for the development of the cottage and small-scale woollen industry, partly counterbalanced by reduced credit from the Government of India for the co-operative training and education scheme. The decrease in the next year's estimate, compared with the current year's revised estimate is due to the discontinuance of the Government of India grants for the development of the hand-loom and cottage and small scale woollen industries, partly counterbalanced by increased receipts from the Government of India for the co-operative training and education scheme.

184. *Transfer from Deposit Account of the Special Development Fund.*—The provisions under this head corresponds to the expenditure to be incurred on various schemes financed from the Special Development Fund. The revised estimate for the current year includes 28 for expenditure incurred in 1940-41, to be adjusted this year.

Expenditure.

185. *Direction.*—The decrease in the revised estimate of the current year compared with the budget estimate is due to the transfer of a senior officer holding the post of Registrar of Co-operative Societies and the appointment of a junior officer in his place.

186. *Superintendence.*—The increase in the revised estimate of the current year compared with the budget estimate is due mainly to (1) the debit of cost to the departmental budget on account of land valuation officers of land mortgage banks who were till recently treated as in foreign service and (2) the employment of temporary District and Assistant District Co-operative Officers. The increase in the next year's budget is due mainly to the provision for land valuation officers and temporary District and Assistant District Co-operative Officers having been made for the full year.

187. *Grants-in-aid.*—The increase in the next year's budget estimate is due to larger provisions being made for grants to supervising unions, village multi-purpose societies and marketing and production societies.

188. *Other charges.*—The increase in the revised estimate of the current year compared with the budget estimate is due to the expenditure, both capital and recurrent, sanctioned for the scheme for manufacture and supply of textiles to the Supply Department by the hand-loom industry partly counterbalanced by less expenditure on the co-operative training and education scheme. The reduction in the next year's budget estimate is due mainly do the transfer of charges on account of the development of hand-loom and cottage and small scale woollen industries to the minor head "Special Development Programme" and to no provision having been made for the scheme for the manufacture and supply of textiles to the Supply Department.

189. *Special Development Programme.*—The decrease in the revised estimate of the current year compared with the budget estimate is due mainly to (1) the late establishment of Debt Adjustment Boards and (2) to the provision made for pay of trained Rural Assistants not being utilised, partly counter-balanced by larger expenditure on several other schemes financed from the Special Development Fund. The increase in the next year's estimate is mainly due to provision having been made for the schemes for the development of hand-loom and cottage and small-scale woollen industries from the Special Development Fund. The increase is also due to provision having been made for certain new schemes.

XXXII and 43, Industries.

Revenue.

—	Accounts, 1940-41.	Budget estimate, 1941-42.	Revised estimate, 1941-42.	Budget estimate, 1942-43.
Industries	3,54	2,80	3,56	3,80
Fisheries	66	76	77	66
Transfer from Deposit Account of the Special Development Fund	..	..	21	85
Total ..	4,20	3,56	4,54	5,31
Deduct—Refunds ..	—1	—1	—1	—1
Total ..	4,19	3,55	4,53	5,30

Page 45, Civil Budget Estimates.

Expenditure.

—	Accounts, 1940-41.	Budget estimate, 1941-42.	Revised estimate, 1941-42.	Budget estimate, 1942-43.
Industries	6,10	8,61	7,94	8,51
Fisheries	85	95	1,11	1,05
Special Development Programme	..	..	21	85
Charges in England	1	5	1	4
For rounding	..	..	..	..
Total—Voted ..	6,96	9,61	9,27	10,45

Pages 409-426, Civil Budget Estimates.

Revenue.

190. *Industries.*—The increase in the revised estimate for the current year as compared with the budget estimate is due mainly to increase in receipts under the Weights and Measures Act owing to the amalgamation of the local bodies areas and an increase under other receipts due to the subsidy payable by the Government of India in respect of the ex-Dufferin Engineering Cadets and also to the transfer of the control of the School of Industry, Ratnagiri, to the Department of Industries. The increase in the next year's estimate as compared with the current year's revised is due mainly to the amalgamation of the district local board areas under the Weights and Measures Act and increased receipts on account of the transfer of the School of Industries, Ratnagiri, to the Department of Industries and receipts from the Tanning and Leather Working Schools which are working with full complement.

191. *Fisheries.*—The decrease in the next year's estimates as compared with the current year's revised is due mainly to the fact that the fishing season is not expected to be so unusually brisk as in the current year.

192. *Transfer from Deposit Account of the Special Development Fund.*—The provisions in the revised estimate for the current year and in the budget estimate for the next year represent transfers from Special Development Fund to finance certain industrial schemes, details of which are given below under Expenditure.

Expenditure.

193. *Industries.*—The decrease in the revised estimate for the current year compared with the budget estimate is due to (*a*) the Central Stores Purchase Organisation not having been established and the late organisation of the Intelligence Section of the Department of Industries, (*b*) late appointments of the district industrial officers and their staff, (*c*) less expenditure on account of grants to needy skilled artisans, (*d*) reduced compensation being payable to local bodies towards the cost of the equipments taken over and (*e*) reduction in the number of, and late starting of, the Vocational Training Classes on account of communal riots. The increase in the next year's budget estimate compared with the current year's revised is due mainly to a new scheme for the conversion of the Poona Hand-weaving Institute into a Power-weaving Instructional Institute at Sholapur and the scheme for the introduction of Producer Gas Plants.

194. *Fisheries.*—The increase in the revised estimate as compared with the budget estimate of the current year is due to a brisk fishing season, higher cost of salt, construction of new works and grant of dearness allowance to staff.

The decrease in the next year's budget estimate as compared with the current year's revised is due to the fact that the fishing season is not expected to be as brisk as in current year.

195. *Special Development Programme.*—The provisions in the revised estimate of the current year and in the budget estimate of the next year are on account of starting and continuance of certain industrial schemes, viz., (*a*) scheme for grant of loans and subsidies to trained artisans, (*b*) Inland Fisheries, (*c*) Extension of permanent fish-curing sheds at the fish-curing yards and (*d*) scheme for issue of quality certificates in respect of industrial products.

XXXVI and 47, Miscellaneous Departments.

Revenue.

Page 45, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Examination fees	32	32	33	32
Fees for the inspection of steam boilers ..	1,30	1,29	1,29	1,30
Administration of Indian Partnership Act ..	5	4	5	5
Miscellaneous	22	21	21	21
Transfer from the Deposit Account of Special Development Fund	..	..	14	42
	1,89	1,86	2,02	2,30
Deduct—Refunds	—3	—2	—3	—3
Total ..	1,86	1,84	1,99	2,27

Expenditure.

Pages 427–445, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Inspector of Factories	1,52	1,54	1,46	1,58
Labour	2,70	3,12	3,12	3,37
Inspector of Steam Boilers	1,22	1,21	1,23	1,21
Provincial Statistics	10	10	38	10
Preservation and translation of ancient manuscripts	3	3	3	3
Examinations	16	16	14	16
Administration of Indian Partnership Act ..	3	3	3	3
Miscellaneous	3,76	4,11	4,34	4,82
Special Development Programme ..	..	..	14	42
Charges in England	15	7	7	5
Total ..	9,67	10,37	10,94	11,77
Charged ..	*77*	*74*	*77*	*75*
Voted ..	8,90	9,63	10,17	11,02

Revenue.

196. *Transfer from the Deposit Account of Special Development Fund.*—The provisions in the revised estimate of the current year and the budget estimate of the next year represent amounts transferred from the Special Development Fund to meet expenditure on Labour Welfare Schemes to be financed from the Fund.

Expenditure.

197. *Inspector of Factories.*—The decrease in the revised estimate compared with the budget estimate of the current year is due to the deputation of an Inspector for A. R. P. work and to the two vacancies of Inspectors being kept unfilled for some time. The increase in the next year's estimates over the revised is due mainly to increased provision for travelling allowance of Inspectors.

198. *Labour.*—The increase in the next year's estimate over the current year's revised is due mainly to the expansion of the activities of the Labour Welfare Department.

199. *Provincial Statistics.*—The increase in the current year's revised estimate over the budget is on account of the cost of preparation of Caste Tables from census returns, payable to the Government of India.

200. *Miscellaneous.*—The increase in the revised estimate of the current year over the budget estimate is due to an increased number of capitation grants in respect of boys committed under the Bombay Children's Act and also to grant of dearness allowance to low-paid servants. The increase in the next year's estimate over the revised estimate is due to provision for the appointment of twelve probation officers, increase in the grant to Bombay Presidency Aftercare Association, increase in the capitation grant and to the provision for the Establishment in connection with Price Control which has been transferred from "25-General Administration" to this head.

201. *Special Development Programme.*—The provision in the current year's revised estimate is on account of the scheme for Circulating Libraries. That in the next year is for opening of welfare centres at Bombay, Ahmedabad and Sholapur, nature cure dispensaries at Bombay and Ahmedabad and a nursery school at Naigaum, Bombay.

XXXIX and 50, Civil Works.

	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.	
Revenue ..	31,81	45,41	56,17	54,70	Page 46, Civil Budget Estimates.
Expenditure ..	1,02,06	1,27,51	1,42,96	1,50,81	Pages 446–477, Civil Budget Estimates.
Charged ..	*5,70*	*5,94*	*5,52*	*5,35*	
Voted ..	96,36	1,21,57	1,37,44	1,45,46	

Revenue.

202. The receipts consist mainly of rents of buildings, miscellaneous items, transfers from the Central Road Fund and the Special Development Fund. The increase in the revised estimate for 1941-42, compared with the budget estimate for the year, is due mainly to increased receipts from rents of buildings (35), Miscellaneous items (21), larger transfer from the deposit account of the Special Development Fund on account of certain works (buildings and roads) having been financed during the course of the year (13,88), partially counterbalanced by smaller transfer from the Central Road Development Account owing to slow progress of expenditure (3,88). The decrease in the budget estimate for 1942-43, compared with the revised estimate for the current year, is due mainly to smaller transfer from the deposit account of the Special Development Fund, partially counterbalanced by larger transfer from the Central Road Development Account. The items of ordinary receipts do not show large variations.

Expenditure.

203. The increase in the revised estimate for 1941-42, compared with the budget estimate for the year, is mainly due to the undertaking of some new works (buildings and roads) from the Special Development Fund (13,88), expenditure being incurred on certain unfinished building works of the previous year as well as on urgent new works started during the course of the year (1,69), expenditure on repairs to buildings and roads damaged by heavy rains and floods of July-August 1941 (4,64), funds sanctioned for scarcity and other works of local bodies as well as repairs to local roads damaged by heavy rains and floods (75), more expenditure anticipated under "Suspense" (23) which is of a fluctuating nature, additional funds required for purchase of articles of tools and plant of an urgent nature (22); partially counterbalanced by smaller expenditure from the Central Road Development Account (3,88) and less expenditure debitable to this major head for establishment charges on a percentage basis (2,22). The increase in the budget estimate for 1942-43, compared with the revised estimate for 1941-42, is mainly due to increased provision for petrol tax works, for minor works, repairs to buildings and roads, grants-in-aid to local bodies, establishment and tools and plant charges debitable to this head partially counterbalanced by less provision having been made for works to be financed from the Special Development Fund.

204. The budget estimate for the year 1942-43 is distributed as follows :—

Major works in progress	(Ordinary) ..	Voted ..		3,81
New major works	Voted ..	Ordinary ..		5,65
		Special Development Fund ..		30
Road works to be financed from the Petrol Tax Fund		Voted ..		42,03
Minor works		*Charged* ..		*34*
		Voted ..		8,08
Repairs		*Charged* ..		*2,03*
		Voted ..		55,02
Establishment, Ordinary		*Charged* ..		*2,63*
		Voted ..		15,31
Tools and Plant		Voted ..		1,81
Grant-in-aid, Ordinary		*Charged* ..		*6*
		Voted ..		11,20
Grant-in-aid Road Development Account		Voted ..		2,13
Suspense		Voted ..		11
Charges in England—				
Establishment, Ordinary ..		*Charged*		*29*
		Voted ..		1
				1,50,81
	Charged ..			*5,35*
	Voted ..			1,45,46

NOTE ON THE BUDGET PROVISION AND FINAL DEBIT OF EXPENDITURE ON PUBLIC WORKS DEPARTMENT ESTABLISHMENT AND TOOLS AND PLANT CHARGES.

205. The staff of the Public Works Department does work which is accounted for under many major heads, e.g. revenue heads " XVII ", " 18 ", " 39 ", " 50 ", " 51 ", " XLI " and " 53 ", capital heads " 68 ", " 70 " " 80 " and " 81 ", deposit heads such as the Provincial Road Fund. In order to account for the establishment and tools and plant charges under each head, the following procedure is in force.

Where any special establishment and tools and plant are required under one head only, they are booked direct under that head. So far as deposit heads and work for other Governments is concerned, the establishment and tools and plant charges are first debited to " 50 " and then recovered on a definite percentage basis, namely, 24 per cent. establishment and 3 per cent. tools and plant which represents a long term average of the incidence of such costs. For the remainder, the establishment and tools and plant charges are debited, in the first instance direct to the head " 50-Civil Works " and are then distributed to each major head as explained below. Tools and plant charges are distributed *pro rata* in proportion to the total outlay on works and repairs under each major head. Establishment charges are distributed on a percentage basis. However, in making the distribution for establishment charges the cost of works and repairs under " XVII " is doubled in order to allow for the cost of supervising the work of the purely revenue establishment. The share of the establishment and tools and plant charges debitable to " 18-Civil ", " 39 " and " 70 " which are not Public Works Department heads is treated as a recovery of expenditure under " 50-C. W." and the demand in respect of these charges is shown under the respective heads concerned. As regards the remaining heads with which the Public Works Department is directly concerned, the demand for the ordinary establishment, etc., charges is made under " 50-C. W." only.

As irrigation is treated as a commercial department, the heads "XVII", " 18 (P. W. D.) " and " 68 " are also debited with pensionary charges calculated at a certain percentage fixed by Government every year on the cost of the ordinary establishment charges debitable to those heads on a percentage basis, by a credit to the head " 55–Superannuation, etc." where pensions of all Government servants are initially debited.

206. The sub-joined table shows the incidence of special as well as ordinary establishment charges (including pensionary charges in the case of irrigation heads) under the Public Works Department heads proper :—

—		Accounts, 1940-41.	Budget estimate, 1941-42.	Revised estimate, 1941-42.	Budget estimate, 1942-43.
		Rs.	Rs.	Rs.	Rs.
1. *Irrigation Heads—" XVII "—*					
(*a*) Special Establishment ..	Voted ..	2,81,414	2,88,300	3,04,700	3,04,000
(*b*) Ordinary establishment charges calculated on percentage basis—					
Charges in India ..	*Charged* ..	*66,010*	*50,000*	*59,000*	*56,700*
	Voted ..	3,78,324	2,20,000	2,83,300	2,69,400

—			Accounts, 1940-41.	Budget estimate, 1941-42.	Revised estimate, 1941-42.	Budget estimate, 1942-43.
			Rs.	Rs.	Rs.	Rs.
1. *Irrigation Heads—"XVII"*—contd.						
Charges in England	*Charged*	..	....	....	*12,000*	*11,300*
(*c*) Pensionary Charges	*Charged*	..	*5,281*	*4,500*	*5,700*	*5,500*
	Voted	..	30,266	19,800	22,700	21,500
(*d*) Collection charges in the Civil Department in respect of direct receipts	Voted	..	70,219	53,000	53,000	70,200
(*e*) Share of expenditure on retrenched personnel	Voted	..	195	....	200	35
Rounding	Voted	..				—35
"18"—						
(*a*) Special establishment	Voted	..	25,708	28,600	29,400	31,500
(*b*) Ordinary establishment charges calculated on percentage basis—						
Charges in India	*Charged*	..	*2,633*	*1,000*	*1,700*	*1,200*
	Voted	..	13,959	5,000	8,000	6,000
Charges in England	*Charged*	..	....	....	*300*	*300*
(*c*) Pensionary charges	*Charged*	..	*210*	*100*	*200*	*100*
	Voted	..	1,117	500	600	500
(*d*) Collection charges in the Civil Department in respect of direct receipts	Voted	..	1,495	1,600	1,600	1,500
"68"—						
(*a*) Ordinary establishment charges calculated on percentage basis—						
Charges in India	*Charged*	..	*7,658*	*9,000*	*5,400*	*2,500*
	Voted	..	45,311	41,000	26,000	12,000
Charges in England	*Charged*	..	....	....	*1,100*	*500*
(*b*) Pensionary charges	*Charged*	..	*613*	*800*	*500*	*200*
	Voted	..	3,625	3,700	2,100	1,000
2. *Civil Works*—						
"50"—						
Establishment charges—						
Charges in India	*Charged*	..	*2,86,775*	*2,94,000*	*2,85,600*	*2,62,700*
	Voted	..	14,52,245	15,29,300	13,49,800	15,30,600
Charges in England	*Charged*	..	*50,153*	*58,000*	*24,400*	*29,000*
	Voted	..	5,613	700	400	600

—		Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
2. *Civil Works*—contd.		Rs.	Rs.	Rs.	Rs.
"*81*"—					
Ordinary establishment charges calculated on percentage basis —					
Charges in India ..	*Charged* ..	*16,991*	*23,500*	*27,500*	*20,900*
	Voted ..	49,936	1,02,000	1,29,700	99,700
Charges in England ..	*Charged* ..	....	....	*5,500*	*4,100*
3. *Bombay Development Schemes*—					
"*51*"—					
(*a*) Special establishment..	Voted ..	1,09,812	1,13,000	1,17,500	1,19,300
(*b*) Ordinary establishment charges calculated on percentage basis—					
Charges in India ..	*Charged* ..	*18,917*	*20,000*	*23,300*	*23,700*
	Voted ..	55,588	88,000	1,11,700	1,13,700
Charges in England ..	*Charged* ..	....	....	*4,700*	*4,700*
"*80*"—					
(*a*) Special establishment ..	Voted ..	6,096	5,900	5,600	4,700
(*b*) Ordinary establishment charges calculated on percentage basis—					
Charges in India ..	*Charged* ..	*2,249*	*7,000*	*5,000*	*4,600*
	Voted ..	6,486	32,000	23,000	22,000
Charges in England ..	*Charged* ..	....	....	*1,000*	*900*
4. *Electricity Heads*—					
XLI—					
Ordinary establishment charges calculated on percentage basis—					
Charges in India ..	*Charged* ..	*1,193*	*400*	*500*	*400*
	Voted ..	2,556	1,600	2,000	2,000
Charges in England ..	*Charged* ..	....	....	....	*100*
"*53*"—					
Ordinary Establishment charges calculated on percentage basis—					
Charges in India ..	*Charged* ..	*1,431*	*100*	*200*	....
	Voted ..	3,021	400	1,000	....
	Total ..	30,03,100	30,03,500	29,35,900	30,39,600
	Charged ..	*4,60,114*	*4,68,400*	*4,63,600*	*4,29,400*
	Voted ..	25,42,986	25,35,100	24,72,300	26,10,200

NOTE EXPLAINING VARIATIONS IN THE DEMAND FOR PUBLIC WORKS DEPARTMENT ESTABLISHMENT FOR THE YEAR 1942-43.

207. The total gross estimated cost of the Public Works Department Establishment for the year 1942-43 is Rs. 36,72,000 (Rs. 4,87,800—Charged and Rs. 31,84,200—Voted), while the total net estimated cost is Rs. 30,39,600 (Rs. 4,29,400—Charged and Rs. 26,10,200—Voted).

208. The following statement shows the variations between the figures of the cost of establishment for the years 1940-41, 1941-42 and 1942-43 :—

—	Accounts, 1940-41.	Budget estimate, 1941-42.	Revised estimate, 1941-42.	Budget estimate, 1942-43.
	Rs.	Rs.	Rs.	Rs.
1. Total establishment charges excluding pensionary charges	35,66,357	35,81,800	35,83,700	36,43,200
2. *Deduct*—Establishment charges recoverable from other Governments and Departments	—6,04,369	—6,07,700	—6,79,600	—6,32,400
Net Establishment charges excluding pensionary charges	29,61,988	29,74,100	29,04,100	30,10,800
3. Pensionary charges of the Irrigation Department	41,112	29,400	31,800	28,800
Total ..	30,03,100	30,03,500	29,35,900	30,39,600

Item 1—Total Establishment charges excluding pensionary charges.—The increases of 61 and 60 in the budget estimate for the ensuing year, compared with the current year's budget and revised estimates respectively, are due mainly to the employment of additional establishment on account of the general increase in work.

Item 2—Establishment charges recoverable from other Governments and Departments, etc.—The increased recoveries anticipated during the next year, compared with the budget estimate for the current year, are due mainly to increased recoveries under " 18-A—Civil ". Smaller recoveries anticipated next year, compared with the revised estimate of the current year, are mainly in respect of the " Provincial Road Fund".

PRO FORMA ACCOUNT OF THE RECEIPTS AND EXPENDITURE FROM THE PETROL TAX FUND.

	Rs.
Opening balance on 1st April 1940	44,087
Receipts in 1940-41	23,19,562
	23,63,649
Expenditure in 1940-41	19,85,805
Balance on 31st March 1941	3,77,844
Estimated receipts in 1941-42	39,10,000
	42,87,844
Estimated expenditure in 1941-42	32,29,000
Estimated balance on 1st April 1942	10,58,844
Estimated receipts in 1942-43	44,16,000
	54,74,844
Estimated expenditure in 1942-43	44,16,000
Estimated balance on 31st March 1943	10,58,844

DETAILS OF THE BUDGET ESTIMATE FOR TOOLS AND PLANT UNDER "50, CIVIL WORKS" FOR THE YEAR 1942-43.

Name of Officer.	Amount. Rs.
Superintending Engineer, Northern Circle	65,600
Superintending Engineer, Central Circle	70,600
Superintending Engineer, Deccan Irrigation Circle	26,400
Superintending Engineer, Southern Circle	52,000
Electrical Engineer to Government	9,400
Consulting Public Health Engineer to Government	26,000
Total ..	2,50,000
Distribution of the above total—	
Provincial Road Fund	19,000
39—Public Health	2,000
50—Civil Works, Provincial	1,81,000
51—Bombay Development Scheme	9,000
XLI—Receipt from Electricity Schemes—*Deduct*—Working Expenses	200
70—Capital Outlay on Improvement of Public Health (General Department)	300
80—Bombay Development Scheme	2,000
81—Capital Account of Civil Works outside the Revenue Account	8,000
Irrigation Heads—	
XVII—Irrigation, Navigation, etc.	10,000
18—Irrigation—Public Works Department	500
18—Irrigation—Civil (Revenue Department)—	
A { Maintenance and repairs	2,000
A { Special Development Programme	12,000
B { Maintenance and repairs	1,000
B { Special Development Programme	2,000
68—Irrigation	1,000
	2,50,000

XL and 51, Bombay Development Scheme.

209. Up to and inclusive of the year 1938-39 receipts and expenditure for all the schemes of the late Development Department, except the Back Bay Reclamation Scheme and the Salsette and Ambernath Water Supply Schemes, appear under these heads, the transactions pertaining to the Back Bay Reclamation Scheme being shown under the capital head 80, Bombay Development Scheme. With effect from the year 1939-40 the revenue receipts and expenditure on repairs and maintenance of the latter scheme are recorded under the revenue heads XL and 51, Bombay Development Scheme, respectively. The revenue receipts and expenditure in respect of the Salsette and Ambernath Water Supply Schemes are recorded under the heads XXVIII and 39, Public Health, respectively.

Revenue.

—	Accounts, 1940-41.	Budget estimate, 1941-42.	Revised estimate, 1941-42.	Budget estimate, 1942-43.
Rents from properties	13,82	13,03	14,77	14,21
Sale of electricity	13	14	14	14
Miscellaneous receipts	33	6	45	31
Deduct—Refunds	— 2	— 1	— 1	— 1
Total ..	14,26	13,22	15,35	14,65

Page 46, Civil Budget Estimates.

Expenditure.

—	Accounts, 1940-41.	Budget estimate, 1941-42.	Revised estimate, 1941-42.	Budget estimate, 1942-43.
I. Original Works—				
(*a*) Land acquisition and law charges ..	2	2	2	1
(*b*) Other works—				
(1) Industrial Housing Scheme ..	51	9	11	17
(2) S. S. 3 (Trombay North-West) ..		5	11	5
(3) S. S. 7 (Khar Model Suburb) ..		5		4
(4) S. S. 16 (Shahar) ..		3		3
(5) S. S. 18 (Kirol North) ..		..		1
(6) G-1 (*a*) Quarters and offices in Bombay ..		2	2	1
(7) Back Bay Reclamation scheme ..		3	3	3
	53	29	29	35

Pages 478-480, Civil Budget Estimates.

		Accounts, 1940-41.	Budget estimate, 1941-42.	Revised estimate, 1941-42.	Budget estimate, 1942-43.
II. Repairs and maintenance including rents and taxes, etc., for Development Chawls.		5,64	5,42	5,40	5,40*
III. Establishment..	*Charged* ..	*19*	*20*	*23*	*24*
	Voted ..	1,67	2,06	2,48	2,71
Tools and Plant		5	8	8	9
Charges in England ..	*Charged* ..	..	..	*5*	*5*
	Total ..	8,08	8,05	8,53	8,84
	Charged ..	*19*	*20*	*28*	*29*
	Voted ..	7,89	7,85	8,25	8,55

* The approximate distribution of this amount will be as under :—

Executive Division.	Buildings.	Communications.	Miscellaneous.	Total.
Presidency	4,89	....	31	5,20
Thana	2	6	....	8
Electrical	12	....	....	12
Total ..	5,03	6	31	5,40

Revenue.

210. The increases in the revised estimate for the current year and the budget estimate for the next year, compared with the budget estimate for the current year, under " Rents from properties " are due mainly to increase in the occupancies of Development Chawls. The increase in the revised estimate of the current year and the budget estimate for next year under " Miscellaneous Receipts " is mainly on account of rent of ground in the Back Bay Reclamation Area let out to the Military Department.

Expenditure.

211. The increase of 6 under " Original Works " in the next year's budget estimate, compared with the revised estimate for the current year, is due mainly to more provision under the Industrial Housing Scheme on account of electric installation in the Development Department Chawls.

212. *Establishment charges.*—The increase in the next year's budget and the current year's revised estimates, compared with the budget for the current year, is due partly to increased expenditure on works and repairs and partly to larger expenditure under " brokerage charges " due to brisk disposal of plots on the Back Bay Reclamation.

For purposes of appropriation ordinary establishment charges 1,14 voted and 29 charged and tools and plant charges of 9 voted have been included in the demand under " 50-Civil Works " and the residue 7,32 has been included in the demand under this head.

XLI, Receipts from Electricity Schemes.

Page 47, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Bhatgar Electricity Scheme—				
Sale of power	13	7	11	10
Gross Revenue	13	7	11	10
Deduct—Working Expenses	—11	—13	—13	—12
Net Revenue ..	2	—6	—2	—2

213. This head has been opened with effect from 1939–40 to record receipts and revenue expenditure on the maintenance of Electricity Schemes.

214. The increase of 4 in the revised estimate of gross revenue, compared with the budget estimate for the current year, is due to the supply of energy to more consumers.

For purposes of appropriation out of the total provision of 12 under "*Deduct*—Working Expenses", ordinary establishment and tools and plant charges of 3 have been included in the demand under the head "50-Civil Works" and the residue, viz., 9 has been included in the demand under this head.

53, Capital Outlay on Electricity Schemes met out of Revenue.

Page 481, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Bhatgar Electricity Scheme—				
Works	8	2	4	..
Establishment, tools and plant charges ..	5	1	1	..
Total ..	13	3	5	..
Charged ..	2	..	..	..
Voted ..	11	3	5	..

215. This head has been opened from 1939–40 to record capital expenditure on Electricity Schemes financed from ordinary revenue.

The increase of 2 in the revised estimate for the current year under "Works", as compared with the Budget estimate, is due to funds required to meet the increased cost of the transformer at Padegaon and also to cover expenditure on certain unforeseen items. No provision is made for the next year as the project under construction is being completed during the current year.

XLIII, Transfers from Famine Relief Fund and 54, Famine.

Revenue.

Page 48, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Transfers from Famine Relief Fund ..	2,21	2,26	2,18	2,25
Total ..	2,21	2,26	2,18	2,25

Expenditure.

Page 482, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
54–A, Famine Relief—				
A—Salaries and Establishments.. ..	8	3	3	12
B—Relief works	19	..	..	..
D—Gratuitous relief..	15	57	57	1,04
E—Miscellaneous	58	15	15	34
Total—54–A, Famine Relief ..	1,00	75	75	1,50
54–B, Transfers to Famine Relief Fund ..	..	..	..	..
Total—54–Famine ..	1,00	75	75	1,50
Charged ..	*1*	..	..	..
Voted ..	99	75	75	1,50

Revenue.

216. The amount to be drawn from the Famine Relief Fund for expenditure under the revenue heads is shown under the receipt head " XLIII–Transfers from Famine Relief Fund ". The revised estimate for the current year and the budget estimate of next year are placed at 2,18 and 2,25 respectively, as famine fund receipts to this extent will be available to meet famine expenditure. Out of 2,25 provided next year, 1,50 will be utilised on anticipated direct expenditure and the balance of 75 on indirect famine expenditure on protective irrigation works.

Expenditure.

217. *54-A—Famine Relief.*—In view of paucity of rains in the latter part of the last rainy season, it is anticipated that scarcity relief measures will be necessary till the end of next rainy season in certain Districts. Steps may have to be taken for the import of grass and its distribution in the affected areas. Gratuitous relief may also have to be continued. A provision of 1,50 has, therefore, been made for the purpose in the next year's budget.

218. *54-B—Transfers to Famine Relief Fund.*—Under section 7 (*1*) of the Bombay Famine Relief Fund Act, the accounts of the fund shall be made up at the end of each financial year, the securities belonging to the fund being valued at their market value on the last day of such year. Section 7 (*2*) of the Act provides that if the accounts so made up show that the balance in the fund at the end of such year falls short of rupees sixty-three lakhs, the deficiency shall be made up from the revenues of the Province. No provision was made in the current year's budget as it was quite impossible to forecast the market value of securities so far in advance. For the same reason, no estimate has been entered in next year's estimates. The revised estimate for the current year has been placed at *Nil* as, on the basis of the information now available, it is estimated that the anticipated deficit in the invested funds at the end of the current year will be met from the excess famine fund receipts.

XLIV and 55, Superannuation.

Revenue.

Page 48, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget Estimate, 1941–42.	Revised Estimate, 1941–42.	Budget Estimate, 1942–43.
Contributions for pensions and gratuities ..	7,15	7,02	6,38	6,19
Receipts in England	29	1	1	1
Deduct—Refunds	..	—1	—1	—1
Total ..	7,44	7,02	6,38	6,19

Expenditure.

Pages 483–486, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget Estimate, 1941–42.	Revised Estimate, 1941–42.	Budget Estimate, 1942–43.
Superannuation and retired allowances ..	90,51	95,40	91,80	93,40
Equated payments of commuted value of pensions transferred from capital ..	13,11	14,23	14,14	14,90
Compassionate allowances	65	60	69	69
Gratuities	16	20	20	16
Pensions for distinguished and meritorious services or for political considerations ..	10	11	11	11
Donations to service funds	20	22	22	22
Donations to provident funds	22	20	25	26
Government contribution payable under the I.C.S. Family Pension Rules	2	2	2	2
Covenanted Civil Service Pensions ..	1,04	1,06	1,15	1,18
Charges in England	25,50	26,32	25,51	25,83
Loss or gain on exchange	4	..	9	..
Contribution for pensions and gratuities of officers of joint cadre establishment ..	4	..	..	..
Deduct—Actual amount of pensions recovered from other Governments.	—6,20	—6,30	—6,30	—6,30
Deduct—Pensionary charges transferred to commercial departments	—52	—29	—31	—29
Total ..	1,24,87	1,31,77	1,27,57	1,30,18
Charged ..	*30,11*	*30,12*	*30,74*	*30,92*
Voted ..	94,76	1,01,65	96,83	99,26

Revenue.

219. The fall in revenue in the current year's revised and the next year's budget estimate is due to many primary teachers having joined the Provident Funds started by local authorities in lieu of pension, by exercising the option allowed to them.

Expenditure.

220. *Superannuation and retired allowances.*—The revised estimate for 1941-42 is based on the progress of actuals. The estimate for 1942-43 provides for the growth of expenditure indicated by the trend of the actuals of recent years.

221. *Equated payments of commuted value of pensions transferred from capital.*—Since 1926-27 the capital expenditure debited to the head " 83, Payments of commuted value of pensions " together with the interest accruing thereon, is being repaid from revenue by equated payments spread over fifteen years. These equated payments are debited to this head. The increase in 1942-43, over the current year's revised estimate, is due to the fact that the revised estimate includes equated payments for fifteen years whereas next year's budget estimate includes those for sixteen years.

222. *Charges in England.*—The expenditure under this head includes pre-separation pension charges both in respect of Bombay and Sind. The portion recoverable from Sind on this account is included under the minor head " *Deduct*—Actual amount of pensions recovered from other Governments ". The current year's revised and the next year's budget estimate are based on the latest information available.

223. *Deduct—Actual amount of pensions recovered from other Governments.*—The pension charges pertaining to the period prior to 1st April 1936 are to be shared by Bombay and Sind in the manner specified in the Government of India (Constitution of Sind) Order, 1936. Broadly speaking, Sind has to pay to Bombay the amount by which the total payments from Bombay treasuries in respect of pre-separation pensions exceed 85 per cent. of the total liability of both provinces for that period. Recoveries from Sind in this respect have been made with effect from 1st April 1936.

224. *Deduct—Pensionary charges transferred to commercial Departments.*—The pensionary charges which are debitable to the accounts of the Irrigation Department are shown as deductions from charges under this minor head. These pensionary charges depend upon establishment charges and on works expenditure in a year.

XLV and 56, Stationery and Printing.

Revenue.

Page 49, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Stationery receipts	18	25	22	18
Sale of gazettes and other publications ..	1,17	77	1,18	75
Other press receipts	2,82	3,01	3,68	3,45
Receipts in England	1	1	1	1
	4,18	4,04	5,09	4,39
Deduct—Refunds	—2	—4	—1	—3
Total ..	4,16	4,00	5,08	4,36

Expenditure.

Pages 487–494, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate. 1941–42.	Budget estimate, 1942–43.
I—Stationery.				
Stationery Office and Stores	1,08	1,08	1,12	1,10
Purchase of stationery stores	8,97	7,97	10,24	9,28
Stationery supplied by other Governments ..	1	1	1	1
Deduct—Value of stationery supplied to other Governments and paying Departments ..	—4	—1	—14	—4
II—Printing.				
Government Presses	6,74	7,06	7,64	6,96
Printing at private presses	½	½	½	½
Cost of printing work done by other Governments	½	½	½	½
Deduct—Cost of printing work done for other Governments and paying Departments ..	—3	—1	—5	—4
Charges in England	31	27	28	26
Total—Voted ..	17,05	16,38	19,11	17,54

Revenue.

225. *Sale of Gazettes and other publications.*—The receipts under this head are fluctuating as they depend on the demand for the Gazettes and other Government publications. The current year's revised estimate is based on the actual realizations during the eight months of the current year.

The next year's estimate is, however, based on the normal receipts of the previous years.

226. *Other Press Receipts.*—The increase in the current year's revised estimate, compared with the budget estimate, is due to unexpectedly large printing work, viz. the printing of the Bombay Medical Register, voting papers for local board elections, War Publicity work, etc. It is also due to discontinuance of the rebate of 25 per cent. on standard forms supplied to Sind Government and increase of 10 per cent. effected in the price of standard forms, on account of increased prices of paper.

Expenditure.

227. *Purchase of stationery stores.*—The increase in the revised estimate for 1941–42, compared with the budget estimate, is due to increased rates of paper, stationery, drawing articles, etc., and also due to (1) increase in the demand of officers for articles of stationery for work in connection with the war, and (2) creation of several new offices such as A. R. P., Petrol Rationing, etc.

The decrease in the budget estimates for 1942-43, compared with the current year's revised estimate, is due to the fact that some items of printing such as printing of electoral roll, etc., will not be required during the next year.

228. *Deduct—Value of stationery supplied to other Governments and paying Departments.*—The increase in the current year's revised estimate, compared with the budget estimate, is due to the cost of supplies made to the Petrol Rationing Authorities, having been taken in reduction of expenditure.

The next year's estimate under this head is lower than the current year's revised because the supply to the Petrol Rationing Authorities is likely to be less.

229. *Government Presses.*—The increase in the current year's revised estimate, compared with the budget estimate, is mainly due to (1) certain additional items of printing which were not provided for, such as electoral work of the Central Legislative Assembly, war work, certain manuals and hand books, etc., (2) grant of dearness and overtime allowances, (3) purchase of metals and other materials for Zinco and Monotype machines.

The next year's provision is based on the normal requirements.

230. *Cost of services rendered by the Printing and Stationery Department, to the Bombay Legislative Assembly and Council.*—The cost of printing work done for the Bombay Legislative Assembly and the Bombay Legislative Council during the year 1940–41 works out to Rs. 3,981.

XLVI and 57, Miscellaneous.

Revenue.

Page 50, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget Estimate, 1941–42.	Revised Estimate, 1941–42.	Budget Estimate, 1942–43.
Unclaimed deposits	3,57	2,35	2,79	2,79
Sale of old stores and materials	19	6	6	20
Sale of land and houses, etc.	1	1	1	1
Fees for Government audit	34	41	·36	41
Contributions	25	32	32	30
Other fees, fines and forfeitures	12	15	26	21
Transfer from the deposit account of Special Development Fund	..	1,45	2,00	3,50
Transfer from the deposit account of grants for economic development and improvement of rural areas	..	1,76	1,96	75
Recoveries of overpayments	42	32	34	34
Collection of payments for services rendered ..	1,38	1,53	1,34	1,36
Miscellaneous	6	19	58	28
Receipts in England	..	1	1	1
Loss or gain by exchange on local transactions.	—1	..	—1	..
	6,33	8,56	10,02	10,16
Deduct—Refunds	—1,01	—56	—1,21	—93
Total ..	5,32	8,00	8,81	9,23

Expenditure.

Pages 495–504, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget Estimate, 1941–42.	Revised Estimate, 1941–42.	Budget Estimate, 1942–43.
Cost of books and periodicals	1	1	1	1
Donations for charitable purposes	1,53	3,18	3,61	3,25
Petty Establishments	13	60	47	26
Irrecoverable temporary loans and advances written off	16	30	30	30
Rents, rates and taxes	1,49	1,41	1,42	2,76
Contributions	5,72	5,76	5,94	5,78
Miscellaneous compensations	..	1	1	1
Miscellaneous durbar charges	2	5	3	5
Charges in connection with Village Panchayats Act, Bombay	66	1,50	1,50	1,38
Miscellaneous and unforeseen charges ..	1,00,49	27,33	1,27,36	62,57
Expenditure on Air Raid Precautions ..	..	..	20,00	50,00
Charges in England	..	1	10	11
Total ..	1,10,21	40,16	1,60,75	1,26,48
Charged ..	..	..	*73*	*78*
Voted ..	1,10,21	40,16	1,60,02	1,25,70

Revenue.

231. *Unclaimed deposits.*—The revised estimate of the current year and the budget estimate of the next year are based on the average of the past actuals.

232. *Sale of old stores and materials.*—The next year's estimate includes anticipated receipts from the sale proceeds of three motor cars of His Excellency the Governor.

233. *Transfer from the deposit account of Special Development Fund.*—The amounts represent credit for expenditure financed from the Special Development Fund. The expenditure has been provided for under " 25—General Administration ".

234. *Transfer from the deposit account of grants for economic development and improvement of rural areas.*—The amounts represent credit of grant from the Government of India for rural development; the corresponding expenditure is provided for under " 25—General Administration ".

235. *Collection of payments for services rendered.*—The revised estimate for the current year and the budget estimate of the next year are based on the average of the past actuals.

236. *Miscellaneous.*—The current year's revised estimate includes refund of 40 from the P. L. A. of the Controller of Prices. The next year's estimate includes receipts on account of advertisements in the " Bombay Information ".

Expenditure.

237. *Donation for charitable purposes.*—The increase in the current year's revised estimate over the budget is due to grant of gratuitous relief to persons rendered destitute as a result of accidental fires, etc. and pecuniary relief to persons thrown out of employment.

238. *Petty Establishment.*—The next year's figure includes reduced provisions for expenditure in connection with local board elections.

239. *Rents, rates and taxes.*—It has been decided that the municipal general tax should be paid in advance in two half yearly instalments instead of annually in arrears as hitherto. The next year's provision is therefore for the tax payable for 1941-42 and 1942-43.

240. *Contributions.*—The increase in the current year's revised estimate is on account of grants to the District Local Board, Bijapur, for occupancy price of land for office purposes and to the Gliding Association.

241. *Charges in connection with Village Panchayats Act, Bombay.*—The decrease in the current year's estimate is due to reduced provision for initial grants to Village Panchayats.

242. *Miscellaneous and unforeseen charges.*—The current year's revised estimate includes 1,27,20 for transfer to the Special Development Fund against the budget provision of 27,20. The next year's provision includes 20,00 for transfer to the Special Development Fund and 22,40 to a new Fund to be called the " Post-War Reconstruction Fund ".

243. *Expenditure on Air Raid Precautions.*—The provisions in the current year's revised estimate and the next year's budget are only approximate estimates of expenditure on Air Raid Precautions. It has now been decided that expenditure up to the first 50 lakhs in any one year should be borne by this Government and only the excess over that should be pooled for sharing with the Government of India in agreed proportions.

L, Miscellaneous Adjustments between Central and Provincial Governments.

Receipts.

Page 50, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Agency charges under the Petroleum Act ..	....	7	7	7
Explosives Act	....	20	12	12
Total ..	20	27	19	19

244. Officers of the Provincial Government who are District Authorities under the rules framed under the Petroleum Act, 1934, and the Indian Explosives Act, 1884, administer these Acts and collect the license fees. Up to 1938-39 these fees were credited direct to provincial revenues as agency fees. The Government of India, in consultation with the Auditor-General, decided that these fees should be credited to central revenues as they were a source of central revenue and that it would pay an equivalent amount to this Government as payment for the work done by provincial officers. According to this decision, the Accountant General, with effect from 1938-39, credits the total amount of fees received in the province in each year to central revenues by debit to " IX, Stamps " and " XXIII, Police " to which fees are first credited and an equal amount is credited to this Province under this head. The revised estimates of the current year and the budget estimates of the next year represent this adjustment, an equal amount having been deducted from the receipts under " Stamps " and " Police ".

LI and 63, Extraordinary Receipts and Charges.

Revenue.

Page 50, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Sale of land	....	17	1,04	....
Sale of other Government Assets	4	....	....	....
Other Items	2,81	....	....	....
Total ..	2,85	17	1,04	....

Expenditure.

Pages 505-519, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Expenditure on retrenched personnel ..	....	1	1	....
Expenditure on repurchase of lands forfeited during the civil disobedience movement ..	2	....	....	....
Charges incurred as a direct result of the war..	10,18	7,86	9,87	10,11
Deduct—Recoveries of War Charges ..	—7,36	—7,86	—9,58	—9,87
Total ..	2,84	1	30	24
Charged ..	*15*	..	*—2*	....
Voted ..	2,69	1	32	24

Revenue.

245. *Sale of land.*—The increase in the revised estimate of the current year is mainly due to a receipt of 70 on account of relinquishment by Government of the right to assess certain Inam and Toka lands in Bombay City.

Expenditure.

246. *Charges incurred as a direct result of the war.*—Expenditure incurred by Government on war measures on behalf of the Government of India which is recoverable from that Government is recorded under this head. Recoveries are to be taken as a deduct entry under this head, if they are effected in the same year, and to the receipt head " LI, Extraordinary Receipts " if they are effected in subsequent years. Thus, the liability of the Provincial Government as regards expenditure on war measures undertaken on behalf of the Government of India is nil. The expenditure in any financial year is not however necessarily fully counterbalanced by recoveries from the Government of India, as the latter are made on the basis of actual expenditure in a calendar year.

68, Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.

Expenditure.

247. The provision of funds for capital expenditure on irrigation works for which capital accounts are kept is made under the head "68". The capital expenditure on these works may be defrayed from the general revenues of the Province, or from the Famine Relief Fund, or from other sources, such as loans, accumulated balances of the previous years, etc.; but the major head "68" is intended to include only such expenditure as is incurred from the sources outside the ordinary revenues, and for this reason the provisions made from ordinary revenues, or from the Famine Relief Fund, are deducted in a lump sum from the gross provision made under this head and shown under a separate head, viz., "19".

248. The figures for the three years ending 1942-43 are shown below :—

Page 520, Civil Budget Estimates.

—	*Charged.*	Voted.	Total.
1940-41 (Accounts)	*8*	79	87
1941-42 (Budget)	*10*	3,07	3,17
1941-42 (Revised)	*8*	1,59	1,67
1942-43 (Budget)	*3*	72	75

249. The revised estimate of 1941-42 shows a decrease of 1,50 over the budget estimate of that year, due mainly to the dropping of certain works for the supply of water on volumetric basis, as iron gates, etc., required therefor cannot be obtained on account of war. The decrease of 2,42 in the budget estimate of the next year, compared with the current year's budget estimate is due to the less provision required for works under construction.

250. The details of the provision made for 1942-43 are given below :—

Pages 520-521, Civil Budget Estimates.

—	Voted.	*Charged.*	Total.
Works	60	....	60
Establishment—			
Ordinary (including charges in England) ..	12	*3*	15
Special	....	....	....
Pensionary charges	1	....	1
Tools and Plant (Ordinary)	1	....	1
Deduct—Receipts on capital account	—1	....	—1
Deduct—Amount financed from ordinary revenue ..	—1	....	—1
Total ..	72	*3*	75

251. As explained under the head "XVII", all ordinary establishment and tools and plant charges of the Public Works Department are included in the demand for grant under the head "50-Civil Works". Out of the total amount of 75 the provisions of 15 and 1 for ordinary establishment and tools and plant charges, respectively, have, therefore, been included in the demand under the head "50-Civil Works" and the residue, viz., 59, has been included in the demand under this head.

70, Capital outlay on Improvement of Public Health.

Expenditure.

Pages 522–526, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
1. Kirkee Water Works	25	25	1,71	1,11
2. Poona Cantonment Water Works ..	7	19	19	48
3. Badlapur Water Works	..	10	10	..
4. Ambernath Water Works	..	..	..	4,25
5. Sholapur Development Schemes ..	..	25	26	24
Total ..	32	79	2,26	6,08
Charged ..	..	*2*	*2*	*10*
Voted ..	32	77	2,24	5,98

252. *Item 1.*—The increase in the revised estimate for 1941–42, compared with the budget estimate, is due to the execution of two urgent works during the course of the year. The provision of 1,11 includes (*i*) the twelfth instalment of 25 for the purchase of the Kirkee Water Works from the Government of India, (*ii*) provision of 46 required for completion of the two works started during the course of the year 1941–42, and (*iii*) provision of 40 for a new work shown in Statement E.

253. *Item 2.*—The increase in the budget estimate for 1942–43, compared with the budget and the revised estimates for 1941–42, is due to a provision of 35 for a new work shown in Statement E partly counterbalanced by no provision being required for the work of providing hydrants on Kennedy Road, Poona, which is being completed during the current year.

254. *Item 3.*—The work at the Badlapur Water Works is being completed during 1941–42.

255. *Item 4.*—Provision is made for providing piped and filtered water supply to Kalyan, Thana and Dombivli.

256. *Item 5.*—The provisions made under this head are for the Diversion of the Sadar Bazar Nala at Sholapur.

80, Bombay Development Scheme.

257. All the activities of the Development Department were originally financed from loan funds under the capital expenditure head "59 (now 80), Bombay Development Scheme", the capital receipts realised therefrom being taken in reduction of expenditure under the same head, and the revenue receipts being shown under the head "XLII—Bombay Development Scheme". From the year 1927–28, revenue heads "42 (now 51) and XXXI (now XL), Bombay Development Scheme", were opened for those schemes of the Development Department on which capital expenditure was complete, and the Industrial Housing Scheme was transferred to those heads. During 1928–29 two more schemes, viz., the schemes of water and electric supply at Ambernath, were transferred to the revenue heads. The Development Department was abolished from 1st March 1930 and all charges pertaining to the schemes of the Department, except only those of the Back Bay Scheme, were transferred to revenue heads with effect from 1930–31. Revenue accounts for the Back Bay Scheme have been opened with effect from 1939–40. The receipts and expenditure of a revenue nature in respect of that scheme appear from that year under the heads "XL" and "51", respectively. Only capital expenditure on that scheme required for the completion of the works already undertaken and capital receipts are now recorded under this capital head.

258. The original plans for the reclamation of Back Bay provided for a sea wall from Chowpatty extending as far as Colaba Point and enclosing 1,100 acres of reclaimed land, this area being divided into eight blocks. Block No. I starts from opposite Marine Lines Station and extends up to Churchgate Station. Block No. II extends from Churchgate Station to near the Back Bay Swimming Baths. The area from this point, past the old Cuffe Parade reclamation and beyond the Afghan Memorial Church at Colaba, is divided into five blocks, Nos. III to VII, while Block No. VIII admeasuring 245 acres abuts on the Military lands at Colaba Point. A small portion of old reclaimed land near Marine Lines Station has also been included in the Scheme.

In accordance with the decision of the Legislative Council in 1927, work in connection with the Back Bay Reclamation Scheme has been restricted to the reclamation and development of Blocks Nos. I and II and VII and the reclamation of Block No. VIII without development with a connecting road along the existing foreshore between Blocks Nos. II and VII.

Blocks Nos. I and II comprising over 150 acres have been fully reclaimed and the plots in this area are now available for building purposes. Block No. VII comprises about 135 acres, out of which about 47 acres at the east end have been fully reclaimed, leaving about 88 acres partially reclaimed. The partially reclaimed area is being completed by the slow but cheap process of filling with suitable building debris. At present the dry filling operations have been suspended for the reasons that the area falls within the prohibited military limits. Block No. VIII comprising 245 acres has been reclaimed and sold to the Government of India for Rs. 2,06,53,000.

The project estimate for the curtailed scheme sanctioned in March 1932 amounts to Rs. 7,23,06,000. Out of this, a sum of Rs. 4,77,000 will now be incurred from revenue under 51, Bombay Development Scheme. Against the modified project estimate, the total expenditure (excluding interest) incurred to the end of March 1941 is Rs. 6,20,78,000, leaving a balance of capital expenditure of Rs. 97,51,000 still to be incurred. Government has no intention at present of embarking on any works in Block No. VII beyond filling it up with such building debris as may be available free of cost. It has been found necessary, however, to incur expenditure on the development of Blocks Nos. I and II, viz., the provision of roads, drains and lights, as otherwise the reclaimed land would have been unsaleable. These works are estimated to cost about Rs. $40\frac{3}{4}$ lakhs and have been started from 1934–35. An expenditure of Rs. 27·85 lakhs has been incurred till the end of 1940–41. A provision of Rs. 2·02 lakhs has been made in the current year's Budget for constructing sewer and storm water drains with plot connections and for the provision of cement concrete roads and of street lights in the area

west of Marine Lines Railway Station and the remaining portion of the Jamshedji Tata Road in Block No. II. The provision for the year 1942–43 amounts to Rs. 1·09 lakhs.

The total area of building plots in Blocks Nos. I and II is about 505,000 square yards, of which an area of 294,005 square yards has been leased up to 31st December 1941.

259. The following statement shows the expenditure and receipts entered under this head :—

Pages 527-529, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
A—Works	68	2,02	1,15	1,09
B—Establishment and Contingencies—				
Charged ..	*2*	*7*	*5*	*5*
Voted ..	12	38	29	27
Tools and Plant	1	3	2	2
Charges in England .. *Charged* ..	..	..	*1*	*1*
Suspense	— 14	..	3	..
Deduct—Receipts from the sale of surplus plant	— 3	..	..	— 1
Deduct—Receipts of a capital nature ..	— 77	— 69	— 1,64	— 6,88
Total ..	— 11	1,81	— 9	— 5,45
Charged ..	*2*	*7*	*6*	*6*
Voted ..	— 13	1,74	— 15	— 5,51

The decrease of 87 in the current year's revised estimate under works, compared with the budget estimate, is due to time taken to get the sanction of Government to the tenders for certain works received at rates higher than the sanctioned rates in the case of certain works on account of the unsteady condition of the market (45) and postponement of the work of the foot-path along the Marine Drive owing to the question of the car park having not yet been decided (41). The entry under " Suspense " represents payments made to the Bombay Municipality for carrying out works, before receipt of final bills.

The increase in the revised estimate under " Receipts of a capital nature", compared with the current year's budget estimate, is due to unforeseen realisation from the disposal of land. The increase in the next year's budget estimate, compared with the current year's revised estimate, is due mainly to the recovery of a part of the premium for the sub-block west of the Marine Lines Railway Station, which is expected to be made next year.

For purposes of appropriation, ordinary establishment charges of 22 voted and 6 charged and tools and plant charges of 2 voted have been included in the demand under the head " 50, Civil Works " and the residue, viz., 1,14 has been included in the demand under this head.

81, Capital Account of Civil Works outside the Revenue Account.

Expenditure.

Page 530, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Works	5,46	6,52	6,52	4,99
Establishment	67	1,26	1,63	1,25
Tools and Plant	5	10	10	8
Total ..	6,18	7,88	8,25	6,32
Charged ..	*17*	*24*	*33*	*25*
Voted ..	6,01	7,64	7,92	6,07

260. The decrease in the next year's budget estimate under "Works", compared with the current year's budget and revised estimates, is due to the provision being made in 1942-43 only for the completion of the Police Scheme in Greater Bombay and at Ahmedabad, counterbalanced by a provision of 2,50 for a new work in connection with the scheme of serum manufacture at the Haffkine Institute, Bombay.

261. For purposes of appropriation all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for the grant under "50-Civil Works." Accordingly, ordinary establishment charges of 26 voted and 25 charged and tools and plant charges of 8 voted have been included in the demand under "50-Civil Works" and the residue, viz., 4,99 has been included in the demand under this head.

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83, Payments of Commuted Value of Pensions.

Page 531, Civil Budget Estimates.

—	Accounts, 1940-41.	Budget estimate, 1941-42.	Revised estimate, 1941-42.	Budget estimate, 1942-43.
Payments of commuted value of pensions ..	12,13	12,65	11,34	12,75
Deduct—				
(1) Amount recovered from other Governments	—22	..	..	..
(2) Capital portion of equated payments out of revenue	—9,20	—10,27	—10,21	—10,95
Total ..	2,71	2,38	1,13	1,80
Charged ..	—14	38	91	47
Voted ..	2,85	2,00	22	1,33

262. All payments on account of commutation of pensions are accounted for under the capital head " 83, Payments of commuted value of pensions " and are repaid from revenue by equated payments of capital and interest spread over fifteen years. The equated payments in respect of each year commence from the year following that in which commutations are sanctioned. The total equated payments in respect of each year's commutation are debited to the head " 55, Superannuation allowances and pensions " and credits are transferred to (*a*) the capital head " 83 " of the capital portion of the payments and to (*b*) " 22, Interest on debt and other obligations ", of the interest portion.

263. *Payments of commuted value of pensions.*—The revised estimate for 1941-42 takes into account payment in respect of applications for commutations of pensions actually received. The budget estimate for 1942-43 is based on anticipated demands.

264. *Deduct—Capital portion of equated payments out of revenue.*—The estimate of 1942-43 is higher than that for 1941-42 because it includes the capital portion of equated payments for 16 years instead of 15.

DEBT, DEPOSITS, ETC.

(Receipts and Disbursements)

MO:III Bk H 1460—17a

Debt, Deposits, Advances and Remittances.

PUBLIC DEBT—DEBT RAISED IN INDIA.

(I) Permanent Debt.

Receipts—Nil.

Disbursements.

Page 532, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Loans not bearing interest—				
Expired loans—*Charged*	*5*	....	*20*	....

265. The revised estimate for 1941–42 represents the amount expected to be required for the discharge of the portion of the Bombay Development Loan of 1920 outstanding at the end of 1940–41.

(II) Floating Debt.

Receipts and Disbursements.

Pages 51 and 532, Civil Budget Estimates.

—	Receipts.				Disbursements.			
	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
(*a*) Treasury Bills.	....	....	....	....	....	....	....	....
(*b*) Other Floating Loans ..	....	30,00	....	....	....	30,00	....	....

266. It has not proved necessary to take any ways and means advances during the course of the current year to cover temporary deficits in the minimum balance which, according to its agreement, Government has to keep with the Reserve Bank.

(III) Loans from the Central Government.

Receipts—Nil.

Disbursements.

Page 532, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate. 1941–42.	Budget estimate, 1942–43.
Repayment of loans from the Central Government—				
(1) Consolidated debt	18,16	18,98	18,98	19,85
(2) Bombay Municipality	47,46	49,04	49,04	50,70
Total—*Charged* ..	*65,62*	*68,02*	*68,02*	*70,55*

267. (1) *Vide* paragraph 98 under "23, Appropriation for Reduction or Avoidance of Debt". The repayment to Government of India of the consolidated debt is made through this head.

268. (2) *Vide* paragraph 297 under "Loans and Advances by Provincial Government" which explains the different classes of loans borrowed by the Bombay Municipality from the Government of India. The Government of Bombay has accepted responsibility for the repayment of these loans and hence the credit on account of the repayments made by the Municipality in respect of these loans appears under the head "Loans and Advances by Provincial Government" and the repayments are passed on to the Government of India under the head "Loans from the Central Government". The repayment in respect of the three long-dated loans is included in (1) above and the repayment in respect of the other short-dated loans is shown under (2).

UNFUNDED DEBT.

Special Loans.

	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Receipt	1,50	..	..	..
Payment	89	2,00	1,42	29

Pages 51 and 532, Civil Budget Estimates.

269. Government accepted the offer of Rs. 9 lakhs and Rs. 6 lakhs respectively from the Trustees of Sheth Mansukhlal Chhaganlal and Sheth Mungalal Goenka Trusts on certain conditions for establishment of the Anand Institute, one of these being that Government should pay to the governing body of the institute interest at the rate of $3\frac{1}{2}$ per cent. on the donations after deducting therefrom the actual expenditure on buildings and equipment of the Institute. The trustees accordingly paid Rs. 13·50 lakhs out of which a sum of Rs. 12·00 lakhs was invested in 1939–40 in long-dated securities in order to reimburse to Government the amount payable to the governing body as interest. The balance namely 1,50 was received in 1940–41. Out of the donations, the amount estimated to be advanced to the Institute in the current year for expenditure on buildings and equipment is 1,42 and that in 1942–43 is 29.

UNFUNDED DEBT.

State Provident Funds.

Receipts.

Page 51, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
General Provident Fund	52,97	55,80	55,85	56,75
I. C. S. Provident Fund	3,09	2,95	3,00	3,00
I. C. S. (Non-European Members) Provident Fund	25	35	25	25
Contributory Provident Fund	92	30	90	1,00
Other Miscellaneous Provident Funds ..	..	10	..	..
Total ..	57,23	59,50	60,00	61,00

Disbursements.

Page 532, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
General Provident Fund	36,86	40,10	36,93	36,45
I. C. S. Provident Fund	86	80	2,50	3,00
I. C. S. (Non-European Members) Provident Fund	6	20	7	5
Contributory Provident Fund	1,46	20	1,50	1,50
Other Miscellaneous Provident Funds ..	..	70	..	..
Total ..	39,24	42,00	41,00	41,00

270. These are provident funds subscribed to by Government servants. Subscription is compulsory for all classes of Government servants. In the contributory funds, the subscribers' deposits are supplemented by contributions from provincial revenues in lieu of pension. The amount at a subscriber's credit is paid to him on the termination of his service. During service, temporary withdrawals from the subscriber's own accumulations are allowed in certain circumstances.

271. The estimates on the receipt side represent contributions of the subscribers to the Provident Funds, repayments with interest of advances given to them from the funds and interest on the balances in the funds paid by Government for which provision is made under " 22—Interest on Debt and other Obligations ".

272. On the disbursement side provision is made for advances from and withdrawals of the balances in the Provident Funds.

DEPOSITS NOT BEARING INTEREST.

FAMINE RELIEF FUND.

Receipts.

Page 52, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
A—Famine Relief Fund—				
(*a*) Transfers from the revenue account ..	..	..	..	..
(*b*) Interest receipts	2,14	2,17	2,14	2,16
(*c*) Recoveries of famine expenditure ..	41	9	9	9
Total . ..	2,55	2,26	2,23	2,25

Disbursements.

Page 532, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate. 1941–42.	Budget estimate, 1942–43.
A—Famine Relief Fund—				
(*a*) Transfer to the revenue account ..	2,21	2,26	2,18	2,25
B—Investment Account—				
(*b*) Purchase of securities	..	1,10	..	71
Total ..	2,21	3,36	2,18	2,96

273. According to the Bombay Famine Relief Fund Act, 1936, the Famine Relief Fund is to be maintained at 63 lakhs on the 31st March of each financial year. The Fund comprises—

(*i*) securities of the Government of India ; and

(*ii*) cash, which in turn comprises—

(*a*) interest which accrues from time to time on the invested securities ;

(*b*) recoveries of famine expenditure ; and

(*c*) contribution from general revenues under section 7 (2) of the Act in order to make up any deficiency by which items (*i*) and (*ii*) (*a*) and (*b*) may fall short of 63 lakhs.

The Fund can be expended only upon—

(1) the relief of serious famine in the Province ; and

(2) the relief of distress caused by serious drought, flood or other natural calamities in the Province.

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Provided that when the Fund exceeds the minimum of Rs. 63 lakhs, the local Government may utilise the excess to meet expenditure on protective irrigation works and other works for the prevention of famine in the Province, or for the grant of loans to cultivators either under the Land Improvement Loans Act, 1883, or under the Agriculturists' Loans Act, 1884, or for relief purposes or in the repayment of advances made by the Government of India or to meet irrecoverable balances of loans granted under the said Acts.

274. When the budget estimate for 1941–42 was framed, it was assumed there would be no further depreciation in the securities during the current year and that the entire receipts would be available for transfer to the revenue account. This assumption has not been fulfilled. It is now anticipated that the market value of the securities in the fund on 31st March 1942 will fall short of 63 lakhs by 71. This will be met partly from cash balance of 66 at the end of 1940–41 and partly (5) from receipts in 1941–42. Interest receipts and recoveries of famine expenditure in the current year are estimated at 2,14 and 9 respectively. After setting apart 5 for making up the anticipated deficiency in invested funds, the amount available for transfer to the revenue account in 1941–42 is 2,18. In 1942–43, the whole of the famine fund receipts will be transferred to revenue account for expenditure.

APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.

Receipts.

Page 52, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Appropriation for Reduction or Avoidance of Debt	6,03	6,35	6,35	6,70

275. A credit on account of the net amount provided under "23, Appropriation for Reduction or Avoidance of Debt" in the revenue section for the repayment of the Consolidated Debt, is given under this head.

DEPOSITS NOT BEARING INTEREST.

PROVINCIAL ROAD FUND.

Receipts.

Page 52, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Provincial Road Fund—				
Other Account	16,66	11,11	11,14	3,32
Total ..	16,66	11,11	11,14	3,32

Disbursements.

Page 533, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Other Account—				
(*i*) (*a*) Modernising the Bombay-Poona Road	10,64	3,70	13,73	2,59
(*b*) Modernising the Bombay-Nasik Road.		4,18		3,04
(*c*) Other Roads		39		67
Establishment		1,98		1,51
Tools and Plant		25		19
(*ii*) Grants-in-aid to District Local Boards for improvement of roads ..	1,70	..	..	..
(*iii*) Approach road to villages ..	2,71	3,50	3,20	3,50
(*iv*) Grant-in-aid for traffic amenities in Bombay City	..	25	25	..
Total ..	15,05	14,25	17,18	11,50
Total—*Charged* ..	*15,05*	*14,25*	*17,18*	*11,50*

276. Under section 9 (3) of the Bombay Motor Vehicles Tax Act, 1935, as amended by the Bombay Charged Expenditure Act, 1939, if the net proceeds of the tax in any year exceeds the sum of Rs. 26,57,000 the excess amount shall be entered in a separate account and shall be expended in such manner as the local Government may determine solely on the construction, improvement and maintenance of new and existing roads including roads vesting in, belonging to or managed

by, any local authority. The expenditure from the Provincial Road Fund is to be treated as charged. The head " Provincial Road Fund " has been opened to record the amounts transferred to the Fund and the expenditure incurred therefrom.

Receipts.

277. The sums on receipt side show the surplus realised in 1940-41 and the estimated surpluses for the years 1941–42 and 1942–43 together with the amounts credited to this head on account of refunds of grants, popular contributions, etc. The surplus balance is to be utilised in the manner shown on the disbursement side against the minor head " Other Account " of the head.

Disbursements.

278. The expenditure from the fund under this head in the current year is incurred on modernising the Bombay-Poona and Bombay-Nasik Roads and on Approach Roads to villages. Next year provision has been made for speeding up the modernising of the Bombay-Poona and Bombay-Nasik Roads after setting apart 3,50 for Approach Roads to villages.

DEPOSITS NOT BEARING INTEREST.

Special Development Fund.

Pages 52 and 533, Civil Budget Estimates.

	Accounts, 1940-41.	Budget estimate, 1941-42.	Revised estimate, 1941-42.	Budget estimate, 1942-43.
Receipt	1,00,00	27,20	1,27,20	20,00
Disbursement	16,20	35,71	43,70	60,44

279. A fund called the " Special Development Fund " was created at the end of 1938-39 by the transfer of 50 lakhs from the accumulated revenue surplus of past years to this new major head. This fund is intended to be utilised for non-recurrent development schemes of agriculture, education, public health, etc. The main object in creating the Fund is to ensure that it will remain available only for specified purposes and that unutilised grants lapse not to the general revenues but to the Fund itself. In order to ensure this, the following accounting procedure has been decided upon. Expenditure on different development activities will be recorded in the revenue section under the major heads concerned and corresponding credit will be given at the same time under the corresponding receipt heads with a *per contra* debit to the fund in the deposit section. It is proposed to transfer a sum of Rs. 127·20 lakhs to the Fund in the current year and 20 lakhs in 1942-43. A pro forma account of the various schemes financed from the Special Development Fund since its inception has been given in Appendix on pages 146-156 *post*.

DEPOSITS NOT BEARING INTEREST.

Depreciation Reserve Fund—Government Presses.

Pages 52 and 533, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Receipts	25	28	30	30
Disbursements	17	72	35	97

280. The object of this Fund is to provide a reserve sufficient to meet, as required, the cost of the renewal and replacement of plant, machinery and furniture in the Government Central Press and the Yeravda Prison Press. The receipt consists of—

(*a*) the amount set apart for depreciation, calculated on the value of the plant, machinery and furniture in use in the press concerned,

(*b*) the book value of plant, machinery and furniture disposed of during the year.

The "Disbursements" represent withdrawals made for the purposes of expenditure. The expenditure is booked in the revenue section under "56-Stationery and Printing" with a corresponding "deduct" entry.

281. The balance in the depreciation fund for Government Presses was 1,35 at the end of 1939-40 and it is estimated to stand at 71 at the end of the next year as follows:—

—	Accounts, 1940–41.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Opening balance	1,35	1,43	1,38
Receipts	25	30	30
Total ..	1,60	1,73	1,68
Disbursements	17	35	97
Closing balance	1,43	1,38	71

DEPOSITS NOT BEARING INTEREST.

Deposits of Depreciation Reserves of Commercial Concerns.

Receipts.

Page 52, Civil Budget Estimates.

—	Accounts, 1940-41.	Budget estimate, 1941-42.	Revised estimate, 1941-42.	Budget estimate, 1942-43.
(*i*) Depreciation Reserves of Nasik Distillery..	20	20	20	20
Total ..	20	20	20	20

Disbursements.

Page 533, Civil Budget Estimates.

—	Accounts, 1940-41.	Budget estimate, 1941-42.	Revised estimate, 1941-42.	Budget estimate, 1942-43.
A—Depreciation Reserves of Nasik Distillery—renewals and replacements	2	5	5	11
Total ..	2	5	5	11

282. The sum of 20 set aside annually for depreciation is credited on the receipt side under Debt Head by debit to "8-Provincial Excise." The amount required for renewals and replacements is met from the Depreciation Reserve and it is provided under Debt Head by corresponding credit under "8-Provincial Excise."

283. The position of the Nasik Distillery Depreciation Reserves Fund and Mahura Flowers Fire Insurance Reserve is shown below :—

—	Accounts, 1940-41.		Revised estimate, 1941-42.		Budget estimate, 1942-43.	
	Cash.	Investment.	Cash.	Investment.	Cash.	Investment.
Opening balance	36	17,86	54	17,86	69	17,86
Receipts	20	..	20	..	20	..
Total ..	56	17,86	74	17,86	89	17,86
Disbursements	2	..	5	..	11	..
Closing balance	54	17,86	69	17,86	78	17,86

DEPOSITS FOR BEARING INTEREST.

Deposits of Local Funds.

Receipts.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
District funds	1,68,10	1,71,42	1,70,00	1,75,00
Other funds—				
Municipal Funds	32,85	32,00	34,00	33,27
Port and Marine Funds	2,27	2,00	2,00	1,50
Education Funds	1,13,44	1,20,00	1,14,00	1,18,00
Medical and Charitable Funds	3	8	3	3
Village Panchayat Funds	1,56	1,20	1,72	2,00
Other Miscellaneous Funds	24	30	25	20
Total ..	3,18,49	3,27,00	3,22,00	3,30,00

Page 52, Civil Budget Estimates.

Disbursements.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
District Funds	1,66,17	1,71,42	1,70,00	1,75,00
Other Funds—				
Municipal Funds	33,03	32,00	34,00	33,27
Port and Marine Funds	2,22	2,00	2,00	1,50
Education Funds	1,18,27	1,20,00	1,12,00	1,18,00
Medical and charitable Funds	3	8	3	3
Village Panchayat Funds	1,23	1,20	1,72	2,00
Other Miscellaneous Funds	27	30	25	20
Total ..	3,21,22	3,27,00	3,20,00	3,30,00

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284. The estimates represent expected deposits and withdrawals in the account of District Boards, Local Funds and Municipalities banking with Government.

DEPOSITS NOT BEARING INTEREST.

Departmental and Judicial Deposits—Civil Deposits.

Receipts.

Page 53, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Revenue Deposits	34,77	26,00	38,00	35,00
Civil Courts Deposits	85,63	97,00	87,00	86,00
Criminal Courts Deposits	8,51	7,00	8,00	9,00
Personal Deposits	4,11,53	3,90,00	3,27,00	3,40,00
Forest Deposits	3,94	4,00	3,50	4,00
Public Works Deposits	11,03	10,50	10,00	10,50
Trust Interest Deposits	21,55	22,00	14,00	9,00
Deposits for work done for Indian States, public bodies or private individuals	16,74	14,00	16,00	16,00
Unclaimed Deposits in the Contributory and General Provident Funds	15	15	15	15
Deposits of fees received by Government servants for work done for private bodies ..	35	35	35	35
Deposits for Weights and Measures under the Bombay Weights and Measures Act ..	..	..	..	..
Total ..	5,94,20	5,71,00	5,04,00	5,10,00

Disbursements.

Page 534, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Revenue Deposits	29,71	26,00	38,00	35,00
Civil Courts Deposits	88,51	97,00	87,00	86,00
Criminal Courts Deposits	8,08	7,00	8,00	9,00
Personal Deposits	4,08,37	3,95,00	3,27,00	3,40,00
Forest Deposits	3,71	4,00	3,50	4,00
Public Works Deposits	12,19	10,50	10,00	10,50
Trust Interest Funds	21,05	22,00	14,00	9,00

Disbursements—contd.

—	Accounts 1941-42.	Budget estimate, 1941-42.	Revised estimate, 1941-42.	Budget estimate, 1942-43.
Deposits for work done for Indian States, public bodies or private individuals	17,21	14,00	16,00	16,00
Unclaimed deposits in the General Provident Fund	10	15	15	15
Deposits of fees received by Government servants for work done for private bodies ..	33	35	35	35
Deposits for Weights and Measures under the Bombay Weights and Measures Act, 1932 ..	3	..	..	..
Total ..	5,89,29	5,76,00	5,04,00	5,10,00

285. The transactions brought to account under this head relate mainly to deposits received from the public in the course of Government business, such as deposits made in Revenue Courts in connection with revenue administration, deposits in Civil or Criminal Courts, deposits for work done by Government for public bodies, etc.

DEPOSITS NOT BEARING INTEREST.

DEPARTMENTAL AND JUDICIAL DEPOSITS—OTHER ACCOUNTS.

Receipts.

Page 53, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
(1) Subventions from the Central Road Fund..	23,20	35,57	39,10	44,16
(2) (*a*) Deposit account of grants for economic development and improvement of rural areas	2,04	1,41	2,02	75
(*b*) Deposit account of grants for the scheme of co-operative training and education	..	56	58	41
(*c*) Deposit account of grants from the Central Government for development of the cottage and small scale woollen industries	15	14	17	..
(3) Deposit account of grants made by the Indian Central Cotton Committee ..	1,49	1,30	93	1,40
(4) Deposit account of grants made by the Imperial Council of Agricultural Research	1,96	1,61	1,46	1,28
(5) Deposit account of grants from the Central Government for the development of handloom industries	41	40	42	..
(6) Deposit account of grants from Sugar Excise Duty	44	43	38	28
Total ..	29,69	41,42	45,06	48,28

Disbursements.

Page 534, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
(1) Subvention from the Central Road Fund ..	19,86	35,57	32,29	44,16
(2) (*a*) Deposit account of grants for economic development and improvement of rural areas	2,62	1,83	2,02	75
(*b*) Deposit account of grants for the scheme of co-operative training and education	..	56	58	41
(*c*) Deposit account of grants from the Central Government for development of cottage and small scale woollen industries	19	21	33	..

Disbursements—contd.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
(3) Deposit account of grants made by the Indian Central Cotton Committee ..	1,39	1,30	1,06	1,40
(4) Deposit account of grants made by the Imperial Council of Agricultural Research	1,86	1,61	1,69	1,28
(5) Deposit account of grants from the Central Government for the development of handloom industries	58	59	61	..
(6) Deposit account of grants from Sugar Excise Duty	45	43	45	28
Total ..	26,95	42,10	39,03	48,28

286. The annual petrol tax receipts allocated to Provincial Governments are held by the Government of India until they are actually required by Provincial Governments for expenditure. Thus the Provincial Governments can ask for the allotment from the Government of India only after utilizing the unspent balance at the end of the previous year. The amount received from the Government of India is credited on the receipt side under Debt Head and the expenditure is shown on the disbursement side. The actual expenditure is however recorded in the first instance under " 50, C. W. " which is counterbalanced by corresponding receipt under " XXXIX—C.W. ". The amount estimated to be received in 1941–42 is 39,10 while the expenditure expected to be incurred is 32,29. After utilising the previous year's cash balance of 3,78, there will be a surplus of 10,59. The expenditure on petrol tax works in 1942–43 has been estimated at 44,16 and the same estimate has been adopted on the receipt side.

(*a*) In the year 1935–36, the Government of India sanctioned an allotment of Rs. 7 lakhs for expenditure on schemes for the economic development and improvement of rural areas in the Bombay Presidency including Sind of which the Bombay share was 5,62 and it was utilised on various schemes approved by the Bombay Legislative Council. At the end of 1939–40 there was a deficit of 34 which has been made good in 1940–41 from the further allotment of Rs. 5 lakhs promised by the Government of India in 1936–37. In addition to 34, the Government of India had allotted a sum of 1,67 for expenditure in 1940–41. The Government of India will be requested to place at the disposal of this Government a further allotment in 1941–42 for meeting expenditure in that year. With effect from 1941–42, the expenditure on the improvement of rural areas is being debited to the head " 25—General Administration " in the first instance. An equal amount is debited to the deposit head with a corresponding credit under " XLVI—Miscellaneous ".

(*b*) The Government of India has also sanctioned a grant of 1,74 for co-operative training and education on the understanding that after it is utilised in full, the local Government will endeavour to carry on the work of training from its own revenues. The grant is being paid as and when required. The procedure for the accounting of expenditure from the grant is exactly similar to that followed in the case of subventions from the Central Road Fund. The unutilised cash balance at the end of 31st March 1941 was nil. The expenditure expected to be incurred in the current year is 58 and hence an amount of 58 will be received from the Government of India in 1941–42. The expenditure provided in next year's estimate is 41 and an equal amount will be received from the Government of India in 1942–43.

(c) The Government of India has agreed to make a grant for five years with effect from 1936–37 for the scheme for cottage and small scale woollen industries. In the first year that Government made a grant of 13. With effect from the following year it is making a grant of 14. The accounts procedure will be that given in paragraph 288. With effect from 1942–43, this scheme will be financed from Provincial revenues.

The following table compares the balances available at the beginning of the current year, and the receipts and payments anticipated in the current and next years :—

—	Balance at the beginning of 1941–42.	Receipts during 1941–42 (Revised).	Disbursements during 1941–42 (Revised).	Balance at the end of 1941–42.	Receipts during 1942–43.	Disbursements during 1942–43.	Balance at the end of 1942–43.
(a) Deposit account of grant from the Central Government for economic development and improvement of rural areas	..	2,02	2,02	..	75	75	..
(b) Deposit account of grants for the scheme of co-operative training and education	..	58	58	..	41	41	..
(c) Deposit account of grants from the Central Government for development of cottage and small scale woollen industries ..	16	17	33	..	..	..	..
Total ..	16	2,77	2,93	..	1,16	1,16	..

287. With effect from 1937–38 the transactions relating to the grants of the Indian Central Cotton Committee appear both on the receipt and disbursement sides of the Provincial Accounts.

288. The accounting procedure for subsidies from the Imperial Council of Agricultural Research and Sugar Excise Fund is similar to that followed in the case of subventions from the Central Road Fund.

ADVANCES NOT BEARING INTEREST.

Advances Repayable.

Receipts.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Civil Advances—				
Advances for the purchase of passages ..	..	..	..	..
Objection book advances	3,80	4,00	6,00	6,00
Medical supplies for Military Department ..	..	2	2	2
Forest advances	14,63	14,50	14,38	13,68
Other advances	26	48	30	30
Total ..	18,69	19,00	20,70	20,00

Page 55, Civil Budget Estimates.

Disbursements.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Civil Advances—				
Advances for the purchase of passages—voted.	..	..	..	..
Objection book advances—voted ..	3,77	4,00	6,00	6,00
Medical supplies for Military Department ..	..	2	2	2
Forest advances	14,66	14,50	14,38	13,68
Other advances—voted	27	48	30	30
Total ..	18,70	19,00	20,70	20,00
Total—voted ..	4,04	4,48	6,30	6,30

Page 535, Civil Budget Estimates.

289. The dominant figures are those against "Objection Book Advances" and "Forest Advances". Advances of pay and travelling allowance made to Government servants under orders of transfer, etc., and the recovery of such advances constitute the main transactions booked under "Objection Book Advances". Advances made to officers of the Forest Department to meet incidental expenses and the recovery of such advances are shown under "Forest Advances".

ADVANCES NOT BEARING INTEREST.

PERMANENT ADVANCES.

Pages 55 and 535, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Receipts	5	4	2	4
Disbursements	5	4	10	4

290. A permanent advance is an advance granted to Government servants who have to meet certain classes of expenditure before they can place themselves in funds by drawing bills. The estimate on the disbursement side is on account of such advances. The estimate on the receipt side is on account of reimbursement by officers of permanent advances not required by them. These estimates have been framed on the basis of past actuals.

ACCOUNTS WITH THE GOVERNMENT OF BURMA.

Pages 55 and 535, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Receipts	12	50	10	10
Disbursements	12	50	10	10

291. This head records transactions of the Government of Burma through the books of the Government of Bombay. The receipts and payments cancel each other.

ACCOUNTS WITH THE RESERVE BANK.

Pages 55 and 535, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Receipts	3,17	25	50	30
Disbursements	97	25	64	30

292. Transactions on account of the Reserve Bank occurring at treasuries or sub-treasuries within the jurisdiction of this Government are carried by Government until they are cleared by the Accountant General with the Bank. If the net total of the monthly statement sent by the Accountant General is a credit, arrangement is made to disburse the amount to the Bank and if the net total is a debit, the amount is recovered from the Bank for credit to this head. With effect from revised estimates for 1940-41, the transactions relating to payment of interest on security deposits which were accounted for under this head, are being recorded under the remittance head "Reserve Bank of India Remittances" and this accounts for smaller provision in current and next years.

SUSPENSE ACCOUNTS.

Receipts.

Page 55, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Suspense Account	16,80	14,80	16,00	36,00
Local Public Works Expenditure	6	20	..	..
Central Accounts Office—Reserve Bank Suspense	33,06	..	..	..
Cash Balance Investment Account ..	7,23,40	8,89,00	14,40,00	17,02,00
Departmental Adjusting Account	..	..	..	..
Recoveries of service payments	10,16	13,00	10,00	12,00
Total ..	7,83,48	9,17,00	14,66,00	17,50,00

Disbursements.

Page 536, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Suspense Account	16,81	14,80	16,00	36,00
Local Public Works Expenditure	14	20	..	..
Central Accounts Office—Reserve Bank Suspense	33,06	..	..	..
Cash Balance Investment Account ..	8,78,69	8,60,00	15,32,00	16,83,40
Departmental Adjusting Account	..	..	..	..
Recoveries of service payments	10,16	13,00	10,00	12,00
Total ..	9,38,86	8,88,00	15,58,00	17,31,40

293. The heads "Suspense Account" and "Local Public Works Expenditure" record expenditure on purchase of stores, road materials, etc., and they are cleared by credit when the stores, etc., are issued to departments by debit to the proper head.

Under the head "Central Accounts Office—Reserve Bank Suspense" are recorded the transactions relating to Reserve Bank suspense which shows credit and debits on behalf of the Government of India, other Provincial Governments, Indian Stores Department and Charges in England. It has been decided by the Auditor General that with effect from 1941-42, the system of showing the credit by "minus debit" instead of plus credit should be followed by all Provincial Governments. The effect of this decision that no figures will appear either as receipts or payments against this head at the close of the year and consequently no provision is required in the budget.

The head "Cash Balance Investment Account" records the transactions of the Provincial Government by way of investment of its cash balances in short term loans, e.g., in Treasury Bills of the Government of India, or of other Provincial Governments. The interest derived from such investment is credited as receipts under "XX-Interest—Interest realised on investments of Provincial balances". All that appears under this head on the disbursement side is the total of the amounts invested for short periods from time to time during the course of the year and on the receipt side the total amounts realised during the course of the year. The difference between the two figures represents the difference between the amounts that remain invested at the beginning and the end of the year. Thus at the beginning of the year 1941–42 there was an invested amount of 3,47½ lakhs while it is expected that at the end of 1941–42 and 1942–43 amounts of 4,39½ and 4,21 lakhs respectively will remain invested.

The head "Departmental Adjusting Account" is intended for the provisional adjustment of departmental receipts and payments and inter-departmental transfers.

The head "Recoveries of service payments" records recoveries made in the course of audit before they are finally brought to account.

MISCELLANEOUS.

Page 536, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Security Purchase Account	..	..	75,00	..

294. This head records the credits, debits for sale and purchase of Government securities on account of Government itself. As a part of the free balance is not likely to be required for utilisation in the near future, Government decided to invest in the current year a sum of Rs. 75 lakhs in the long-dated Government of India securities. No such investment is at present contemplated in 1942-43.

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CHEQUES AND BILLS.

Receipts.

Page 55, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Preaudit Cheques	2,55,42	2,53,00	2,60,00	2,62,00
Departmental Cheques	66,25	62,00	70,00	68,00
Total ..	3,21,67	3,15,00	3,30,00	3,30,00

Disbursements.

Page 536, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Preaudit Cheques	2,55,60	2,52,00	2,62,00	2,62,00
Departmental Cheques	65,83	63,00	70,00	68,00
Total ..	3,21,43	3,15,00	3,32,00	3,30,00

295. The disbursement side of this account contains debits of the following transactions :—

(1) Cheques issued in payment of bills at the preaudit counter of the Accountant General's Office.

(2) Departmental cheques in the case of any department that renders account to the civil department by drawing money on cheques.

When these transactions are passed on to the service or other heads concerned, this head is cleared by a credit on the receipt side. The estimates, both on the receipt and disbursement sides, are framed on the basis of past and current actuals.

DEPARTMENTAL AND SIMILAR ACCOUNTS.

Pages 56 and 536, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
Receipts	1,05	1,00	1,20	1,30
Disbursements	91	1,00	1,20	1,30

296. This head receives debit for the monthly cash balances held by departmental officers in the Forest, Excise and Public Works Departments outside the generally available cash balances. Credit is taken under this head when the cash balances are cleared in the accounts of subsequent months. The estimates, both on the receipt and disbursement sides, are framed on the basis of past and current actuals.

LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.

(1) Repayment of Loans given to Presidency Corporations.

Receipts.

Page 56, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
(*a*) Repayment by the Bombay Municipality of the loans given to it for improvement purposes and included in the consolidated debt	4,59	4,75	4,75	4,91
(*b*) Repayment by the Bombay Municipality of other loans	48,16	49,76	49,76	51,45
	52,75	54,51	54,51	56,36

297. The loans advanced to the Bombay Municipality have been divided for purposes of repayment into four classes, viz., (*i*) for improvement purposes, granted to the late Improvement Trust, (*ii*) for general purposes, (*iii*) for development purposes and (*iv*) for the construction of the Vehar Lake and Water Works. The outstanding on 31st March 1937 of loans advanced in 1931–32, 1932–33 and 1935–36 under (*i*) have been included in the consolidated debt referred to in paragraph 91 under "22—Interest on debt and other obligations" and are being repaid by the Bombay Municipality in equated half-yearly instalments in 44 years from 1937–38. The other loans under (*i*) are being paid by fixed instalments of principal spread over 30 years with accrued interest on the outstanding amounts. The Municipality is repaying (*ii*) by annual equated instalments of principal and interest spread over 30 years. The loans under (*iii*) for development purposes were taken by the Municipality in 1923–24 and 1924–25. In both cases it repaid on 2nd April 1929 the accumulations in the sinking funds maintained by it. The balance of the 1923–24 loans outstanding at the beginning of 1934–35 is being repaid by equated instalments of principal and interest spread over a total period of 30 years, the last instalment being payable on 31st March 1954. The balance of the 1924–25 loans is being repaid by equated instalments of principal and interest spread over 30 years from 1929–30. The loan of 82,67 advanced in 1935–36 to liquidate the portion of the Bombay Development Loan outstanding with the Bombay Municipality is being repaid by equated instalments of principal and interest spread over 15 years. The loan under (*iv*) was given by the Central Government, but the amount of 13,30 outstanding on 31st March 1937 has been transferred to this Government on that date. The loan is repayable, including interest, in monthly instalments of 9 for a period of sixty years beginning from 1893.

(2) Loans to Government Servants.

Advances and Recoveries.

Pages 56, and 536, Civil Budget Estimates.

—	Accounts, 1940–41.		Budget estimate, 1941–42.		Revised estimate, 1941–42.		Budget estimate, 1942–43.	
	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.
Loans to Government servants ..	88	1,12	1,04*	1,04	94*	88	94*	87

*Voted.

(3) Advances to Cultivators, Local Bodies and Others.

Advances and Recoveries.

Pages 56 and 536, Civil Budget Estimates.

	Accounts, 1940–41.		Budget estimate, 1941–42.		Revised estimate, 1941–42.		Budget estimate, 1942–43.	
	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.
(1) Loans to Municipalities, district and other local fund committees for public works ..	..	2,05	..	1,55	..	1,59	3,58	1,27
(2) Loans to landholders and other notabilities ..	..	11	..	..	..	12	..	25
(3) Loans to cultivators ..	6,53	10,68	5,87	8,82	9,10	8,32	6,12	8,67
(4) Loans through Co-operative Societies and Banks ..	..	6	..	11	1,00	11	3,00	5,09
(5) Loans for the purposes of the Co-operative Societies Act ..	—3	2	4	7	14	7	17	12
(6) Loans to Co-operative multi-purpose Societies ..	..	..	50	..	10	..	50	..
(7) Loans to non-agriculturists in flood affected areas.	1,17	1	..	1	50	3	..	10
(8) Loans to Co-operative Housing Societies ..	17	1,68	..	60	..	1,80	..	60
(9) Loans to Co-operative Housing Societies in flood affected areas ..	..	3	..	5	..	5	..	3
(10) Loans under the State-aided Building Scheme ..	38	3,26	45	2,48	45	2,48	45	2,21
(11) Loans to small industries ..	70	45	5,00	31	2,60	34	3,28	17
(12) Loans for establishment of grain depots ..	27	8	1,00	11	1,00	2	1,00	9
(13) Loans to subsidised medical practitioners ..	..	..	..	..	..	..	25	..
(14) Other Miscellaneous Loans ..	10	16	11	8	..	10	11	4
Total ..	9,29	18,59	12,97*	14,19	14,89*	15,03	18,46*	18,64

*Voted.

298. (1) *Loans to Municipalities, District and other local fund Committees for public works.*—The provision of 3,58 in the next year's estimate for advances is on account of a loan to the Kalyan Municipality in connection with the extension of the Ambernath Water Supply Scheme.

299. (3) *Loans to cultivators.*—The increase of 3,23 in the current year's revised estimate under advances is due mainly to increased demands for tagavi advances on account of scarcity conditions prevailing in certain districts as also on account of the damage caused by the cyclone in October 1940.

300. (4) *Loans through Co-operative Societies and Banks—*

(*a*) *Advances.*

The current year's revised and next year's budget estimates are on account of temporary advances to the Bombay Provincial Land Mortgage Bank.

(*b*) *Recoveries.*

The next year's estimate represents mainly the recoveries to be made from the Bombay Provincial Land Mortgage Bank in regard to the temporary advances granted to it.

301. (8) *Loans to Co-operative Housing Societies.*—The increase of 1,20 under recoveries in the current year's revised estimates over the budget estimates is due to large refunds made by Co-operative Housing Societies.

302. (11) *Loans to Small Industries.*—The current year's revised estimate and next year's budget estimate for advances under this item include provision for advances for the hand-loom industry scheme.

REMITTANCES.

Receipts.

Page 56, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
(*a*) Other local remittances—Cash remittances and adjustments between officers rendering accounts to the same Accountant General	14,79,25	14,66,00	15,42,00	14,88,00
(*b*) Remittances by Bills	2,25,82	..	..	..
(*c*) Adjusting account between Central and Provincial Governments	84,78	72,00	90,00	91,00
(*d*) Adjusting accounts with Railways ..	14,29	16,00	17,00	17,00
(*e*) Inter-Provincial Suspense account ..	1,85	6,00	1,20	5,00
(*f*) Reserve Bank of India Remittances ..	2,07,58	2,50,00	4,43,00	4,32,00
Total ..	20,13,57	18,10,00	20,93,20	20,33,00

Disbursements.

Page 536, Civil Budget Estimates.

—	Accounts, 1940–41.	Budget estimate, 1941–42.	Revised estimate, 1941–42.	Budget estimate, 1942–43.
(*a*) Other local remittances—Cash remittances and adjustments between officers rendering accounts to the same Accountant General	14,82,84	14,66,00	15,45,00	14,88,00
(*b*) Remittances by Bills	2,29,11	..	..	..
(*c*) Adjusting account between Central and Provincial Governments	85,75	72,00	90,00	91,00
(*d*) Adjusting accounts with Railways ..	15,91	16,00	15,50	17,00
(*e*) Inter-Provincial Suspense Account ..	65	6,00	2,40	5,00
(*f*) Reserve Bank of India Remittances ..	2,06,43	2,50,00	4,44,00	4,32,00
Total ..	20,20,69	18,10,00	20,96,90	20,33,00

303. This head appears in the provincial accounts both on the receipt and disbursements sides and the estimates are framed on the current actuals.

Item (*a*) records transactions relating to cash remittances between treasuries, excise remittances, forest remittances, P. W. remittances, transfers between P. W. officers and miscellaneous remittances.

Under item (*b*) transactions relating to supply bills—Local and foreign, re-remittance transfer receipts—Local and foreign, are recorded. With effect from 1941–42, these transactions are being recorded under the new head "Reserve Bank of India Remittances": *vide* item (*f*) above.

Items (*c*) and (*e*) record remittance transactions on behalf of Central and other Provincial Governments. The revised estimates for 1941–42 and budget estimates for 1942–43 are smaller because the monthly adjustments represent net transactions.

Item (*d*) has been opened with a view to record the transactions of the Railway Department separately from other transactions of the Central Government. Prior to 1st April 1939 these transactions were adjusted under the head "Adjusting account between Central and Provincial Governments".

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APPENDIX.

Pro forma Account of the Special Development Fund.

RECEIPT.			EXPENDITURE.	
Year.	——	Amount.	Description of item.	Amount.
		Rs.		Rs.
1938–39— Accounts ..	Amount transferred from revenue.	50,00,000	Expenditure	*Nil.*
			Closing Balance ..	50,00,000
			18, Other Revenue Expenditure.	
1939–40— Accounts ..	Opening Balance ..	50,00,000	1. Minor Irrigation Works	5,70,057
	Add—Amount transferred from revenue.	25,00,000	*37, Education.*	
			2. Grants for Primary School Buildings..	4,84,760
			39, Public Health.	
			3. Village Water Supply	5,09,725
	Total ..	75,00,000	Grand Total ..	15,64,542
			Closing Balance ..	59,35,458
			18, Other Revenue Expenditure.	
1940–41— Accounts ..	Opening Balance ..	59,35,458	1. Minor Irrigation Works	6,37,813
	Add—Amount transferred from revenue.	1,00,00,000	*37, Education.*	
			2. Grants for Primary School Buildings..	3,02,508
			3. Adult Education Scheme	51,320
				3,53,828
			38, Medical.	
			4. Touring medico-*cum*-propaganda Units	5,624
			39, Public Health.	
			5. Village Water Supply	3,24,567
				3,24,567

RECEIPT.			EXPENDITURE.	
Year.	——	Amount.	Description of item.	Amount.
		Rs.		Rs.
			40, Agriculture.	
1940-41— Accounts—*contd.*			6. Rice Breeding Sub-Station, Vadgaon	7,588
			7. Tegur Cattle Breeding Farm ..	13,206
			8. Boring Operations	5,947
			9. Bunding Classes	4,920
			10. Demonstration of the method of control of Katra Cater-pillars in North Gujarat	447
			10A. Glass Houses for research work on—	
			(*i*) Kath Disease in Cardamom at Sirsi.	4,174
			(*ii*) Wheat Rust Research work in connection with Wheat Breeding in Karnatak and Gujarat.	4,874
			11. Potato Research Scheme ..	4,978
			12. Land for Anand Institute ..	....
			13. Grant to—	
			(*i*) All-India Cattle Show Society ..	2,000
			(*ii*) Poor Cattle Breeders ..	1,792
				49,926
			42, Co-operation.	
			14. Peripatetic Demonstration party for Hemp Manufacture.	1,257
			15. Peripatetic School for training in Boot laces, file strings, carpets, etc.	817
			16. Hand Weaving Institute, Poona ..	12,566
			17. Weaving Schools	7,891
			18. Additional temporary staff for the office of the Registrar, Co-operative Societies and Director of Rural Development.	2,771
			19. Silk Farm, Belgaum	8,978
			20. Sales Depot in Bombay for marketing of products of Cottage and Small Scale Woollen Industries.	11,788
			21. Cottage Industries Experimental Workshop, Poona.	25,653
			22. Dry Farming Scheme in Bijapur District.	....

RECEIPT.			EXPENDITURE.	
Year.	——	Amount.	Description of item.	Amount.
		Rs.		Rs.
			42, Co-operation—contd.	
1940–41—Accounts—*concld.*			23. Charges in connection with economic development and improvement of rural areas.	1,03,417
			24. Bunding Operations (design) ..	....
			25. Trained Village Workers (Rs. 63,849—Rs. 27,742 on account of write-back).	36,107
			26. Grants-in-aid to—	
			(*i*) Sisal Fibre Institute, Ahmednagar.	2,791
			(*ii*) All-India Village Industries Association.	20,310
			(*iii*) All-India Spinners' Association ..	9,352
				2,43,698
			50, Civil Works.	
			27. Building-Silk Farm, Belgaum ..	4,387
	Total ..	1,59,35,458	Grand Total ..	16,19,843
			Closing Balance ..	1,43,15,615
1941–42—(Revised Estimate) ..	Opening Balance ..	1,43,15,615	*7, Land Revenue.*	
	Add—Amount transferred from revenue section ..	1,27,20,000	1. Constructions and improvement of chavdis	83,000
			18, Other Revenue Expenditure, etc.	
			2. Minor Irrigation Works	6,65,000
			25, General Administration.	
			3. Discretionary Grants to Collectors ..	1,05,000
			4. Grants to Collectors and to District Rural Development Boards for rural development purposes ..	95,000
				2,00,000

RECEIPT.			EXPENDITURE.	
Year.	——	Amount.	Description of item.	Amount.
		Rs.		Rs.
			37, Education.	
1941-42—Revised Estimate—*contd.*			5. Grants for primary school buildings ..	2,55,000
			6. Grants for secondary school buildings..	50,000
			7. Grants for play grounds	8,000
			8. Purchase of sites for Physical Education	6,000
			9. Building grants for basic schools ..	13,000
				3,32,000
			38, Medical.	
			10. Touring medico *cum* propaganda parties	1,10,000
				1,10,000
			39, Public Health.	
			11. Village Water Supply	7,33,000
			12. Eradication of Malaria in Kanara District	1,000
			13. Experimental appointment of Health Officers and staff	9,400
			14. Research Scholarships	600
				7,44,000
			40, Agriculture.	
			15. Rice-breeding sub-station, Vadgaon ..	5,000
			16. Tegur cattle-breeding farm ..	8,700
			17. Boring operations	2,500
			18. Demonstration of the method of Control of katra caterpillar in North Gujarath	2,700
			19. Pulse Research Scheme	3,600
			20. Glass House for Research Work ..	1,000
			21. Grant to All-India Cattle Show Society	2,000
			22. Grant to poor cattle breeders ..	1,800
			23. Kankraj cattle breeding societies ..	600
			24. Land acquisition for tobacco-breeding station at Nipani	32,000
			25. Potato Research Scheme	6,100
			26. Bunding and Dry Farming survey and development scheme	54,000

RECEIPT.			EXPENDITURE.	
Year.	——	Amount.	Description of item.	Amount.
		Rs.		Rs.
			40, Agriculture—contd.	
1941–42—Revised Estimate—*contd.*			27. Land for Anand Institute ..	2,86,200
			28. Training of rural assistants ..	1,32,000
			29. Scheme for Research & Experimental works in connection with agave cultivation	3,800
			30. Tree planting scheme	1,000
			31. Scheme for Reclamation of rural Land in Sholapur District	4,200
			32. Scheme for organisation of and training in Beekeeping in Southern District..	2,800
			33. Rice Research sub-station, Igatpuri ..	14,100
			34. New Taluka Demonstration centres ..	6,400
			35. Ground Nut scheme	15,000
				5,85,500
			41, Veterinary.	
			36. Building grants to Hospital and Dispensary	10,800
				10,800
			42, Co-operation.	
			37. Peripatetic Demonstration party for hemp manufacture	1,800
			38. Peripatetic School for training in boot-laces, file strings, carpets etc. ..	3,200
			39. Weaving schools	7,300
			40. Silk Farm at Belgaum	7,400
			41. Sales Depot for marketing of products of cottage and small scale woollen industries, Bombay	41,100
			42. Cottage Industries experimental Workshop, Poona	23,000
			43. Grant to sisal fibre institute, Ahmednagar	3,100
			44. Development of pottery industry ..	14,200
			45. Village oil industry	8,400
			46. Coir manufacture school	2,100
			47. Laquer work demonstration party	3,800
			48. Development of Cane and bamboo work	1,700
			49. Dyeing demonstration parties ..	3,100
			50. Peripatetic Wool Weaving School ..	1,500
			51. Development of Arts and Crafts ..	8,300
			52. Imitation Gold thread manufacture ..	3,300
			53. Development of Handloom Industry..	5,600

RECEIPT.			EXPENDITURE.	
Year.	——	Amount.	Description of item.	Amount.
		Rs.		Rs.
			42, Co-operation—contd.	
1941-42—Revised Estimate—*contd.*			54. Glass Bangle Manufacture ..	8,900
			55. Sann Hemp Experiments ..	2,800
			56. Coir Supervisor	2,300
			57. Trained rural assistants	....
			58. Grant-in-aid to Provincial Co-operative Marketing Society.	4,000
			59. Debt Adjustment Boards ..	5,800
			60. All-India Village Industries Association.	16,800
			60A. Write-back of certain expenditure in 1940-41 to Special Development Fund	27,700
				2,07,200
			43, Industries.	
			61. Scheme for issue of quality certificates for Industrial products.	8,700
			62. Grant of subsidy to trained artisans ..	10,000
			63. Development of Inland Fisheries ..	2,700
				21,400
			47, Miscellaneous Departments.	
			64. Circulating Library Scheme ..	14,000
			50, Civil Works.	
			65. Dust-proofing of roads passing through villages	8,00,000
			66. Acquisition of land for new Mental Hospital and Leper Asylum, Ahmedabad	1,20,000

RECEIPT.			EXPENDITURE.	
Year.	——	Amount.	Description of item.	Amount.
		Rs.		Rs.
1941–42—Revised Estimate—*concld.*			67. Acquisition of land for Civil Hospital and Medical School buildings, Ahmedabad	2,61,000
			68. Construction of Out-patient Department at the Civil Hospital, Broach.	13,000
			69. Construction of Dhobi Ghat in the compound of the J. J. Group of Hospitals	38,000
			70. Construction of Mortuary at Akluj ..	1,000
			71. Construction of quarters for nurses and inferior servants at Civil Hospital, Thana	9,000
			72. Construction of quarters for inferior servants of Civil Hospital, Ahmednagar	3,000
			73. Construction of quarters for nurses at Civil Hospital, Dhulia	10,000
			74. Construction of quarters for S. M. S. Officers at Civil Hospital, Broach ..	11,000
			75. Quarters for women S. M. S. Officers, inferior servants and compounders at Civil Hospital, Nasik ..	18,000
			76. Dharmashallas for relatives of patients at Civil Hospitals, Satara, Belgaum and Jalgaon	7,000
			77. Construction of hostels for children of Indian soldiers	55,000
			78. Gymnasium at Ahmedabad and additional storey for some Gymnasium in Bombay City	25,000
			79. Provision for water taps and shower baths for welfare centres in Bombay City and Ahmedabad	15,000
			80. Buildings in connection with Silk Farm at Belgaum	12,000
				13,98,000
			Rounding	—900
	Total ..	2,70,35,615	Grand Total ..	43,70,000
			Closing Balance ..	2,26,65,615

RECEIPT.			EXPENDITURE.	
Year.	——	Amount.	Description of item.	Amount.
		Rs.		Rs.
			7, Land Revenue.	
1942-43—Budget Estimate.	Opening balance ..	2,26,65,615	1. Construction and repairs of chavdis ..	1,50,000
	Add—amount transferred from revenue ..	20,00,000		
				1,50,000
			10, Forest.	
			2. Construction of an additional block for sawmill labourers at Dandeli ..	6,400
			3. Construction of quarters for forest subordinates in malarious places ..	20,000
				26,400
			10, Other Revenue Expenditure, etc.	
			4. Minor Irrigation Works	11,50,000
				11,50,000
			25, General Administration.	
			5. Grants to District Development Boards	2,45,000
			6. Discretionary grants to Collectors ..	1,05,000
				3,50,000
			37, Education.	
			7. Building grants for primary schools ..	75,000
			8. Building grants for secondary schools.	65,000
			9. Acquisition of playgrounds for primary schools	20,000
			10. Building grants for basic schools ..	20,000
			11. Acquisition of playgrounds for secondary schools	20,000
				2,00,000

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RECEIPT.			EXPENDITURE.	
Year.	——	Amount.	Description of item.	Amount.
		Rs.		Rs.
			38, Medical.	
1942–43—Budget Estimate—*contd.*			12. Touring medico-cum-propaganda Units	62,000
				62,000
			39, Hublic Health.	
			13. Village water supply	14,92,000
			14. Eradication of malaria in Kanara districts	2,250
			15. Experimental appointment of Health Officers and subordinate staff for selected districts	1,14,000
			16. Appointment of staff for dealing with epidemics	1,28,050
			17. Research Scholarships	4,000
			18. Grants to Municipalities for Public Health purposes (for their water supply and drainage schemes) ..	10,00,000
			19. Scheme for serum manufacture at the Haffkine Institute, Bombay ..	2,72,000
				30,12,300
			40, Agriculture.	
			20. Rice Breeding Sub-station, Vadgaon..	3,200
			21. Tegur Cattle Breeding Farm ..	6,800
			22. Boring operations	1,500
			23. Demonstration of the method of control of Katra Caterpillars in North Gujarat	2,200
			24. Model Project for the introduction and demonstration of agricultural improvements in Dohad Taluka and Jhalod Mahal of the Panch Mahals District	1,900
			25. Grants in aid	9,300
			26. Potato Varietal Trial Scheme ..	6,400
			27. Training of Rural Assistants ..	1,41,800
			28. Bunding and Dry Farming Survey and Development Schemes ..	1,28,900
			29. Rice and Ragi Breeding Sub-station, Igatpuri	4,600

RECEIPT.			EXPENDITURE.	
Year.	——	Amount.	Description of item.	Amount.
		Rs.		Rs.
1942-43—Budget Estimate—*contd.*			*40, Agriculture*—contd.	
			30. Scheme for research and experimental work in connection with Agave cultivation	1,300
			31. Scheme for reclamation of marl lands in Sholapur District	2,400
			32. Pulse Research Scheme	4,400
			33. Taluka Demonstration Centres ..	38,900
			34. Scheme of organisation and training in Bee-keeping.	4,000
			35. Improvement of poultry in villages ..	6,700
			36. Scheme of investigation into the Koleroga disease of Betelnut. ..	4,400
			37. Kumta Farm	11,500
			38. Government Poultry Farm, Dhulia ..	2,100
			39. Scheme for research on the improvement of grasslands and ecological study of forest grasses.. ..	5,400
			40. Groundnut Scheme	2,00,000
				5,87,700
			41, Veterinary.	
			41. Grants-in-aid towards the construction of Veterinary Dispensaries ..	15,000
			42, Co-operation.	
			42. Peripatetic Demonstration Party for Hemp manufacture	3,200
			43. Peripatetic School for training in boot-laces, file strings, carpets, etc. ..	3,100
			44. Weaving schools	8,600
			45. Debt Adjustment Boards ..	59,100
			46. Silk Farm, Belgaum	8,500
			47. Sales Depôts for marketing products of cottage and small-scale industries..	31,100
			48. Cottage Industry Experimental Workshops	15,400
			49. Sisal Fibre School, Ahmednagar ..	2,800
			49A. Sisal Fibre School, Satara ..	3,000
			50. All-India Village Industries Association	17,000
			51. Bhil Seva Mandal	1,500
			52. Provincial Co-operative Marketing Society	8,000
			53. Village Oil Industry	13,200
			54. Coir Manufacture School	2,900
			55. Coir Supervisor	3,200
			56. Scheme for the development of Pottery Industry	14,400
			57. Lacquer Work Demonstration Party..	4,100
			58. Development of cane and bamboo work	2,900

RECEIPT.			EXPENDITURE.	
Year.	——	Amount.	Description of item.	Amount.
		Rs.		Rs.
1942-43—Budget Estimate—*concld.*			*42, Co-operation*—contd.	
			59. Dyeing Demonstration Parties ..	4,600
			60. Peripatetic Wool Weaving School ..	2,500
			61. Scheme for development of Arts and Crafts	10,800
			62. Sann Hemp Experiments ..	8,100
			63. Imitation Gold Thread Manufacture..	5,400
			64. Glass Bangle Manufacture ..	11,000
			65. Scheme for the Improvement of Butter Industry	1,700
			66. Grading of Mosambis	2,100
			67. Development of Handloom industry..	65,700
			68. Development of cottage and small-scale woollen industry ..	19,400
				3,33,300
			43, Industries.	
			69. Scheme for issue of Quality Certificates for Industrial Products.	8,000
			70. Inland Fisheries	10,000
			71. Fish Curing Yards	12,000
			72. Grants in-aid, contributions, etc.—	
			(*i*) Assistance to educated unemployed to set up in business ..	20,000
			(*ii*) Loans and subsidies to trained artisans	25,000
			73. Industrial Research Scheme ..	10,000
				85,000
			47, Miscellaneous Departments.	
			74. Nature Cure Dispensary at DeLisle Road, Bombay	1,600
			75. Four "D" type centres in Bombay ..	5,600
			76. Nursery School at Naigaum, Bombay.	1,400
			77. Nature Cure Dispensary at Ahmedabad.	1,100
			78. Four "C" type centres at Ahmedabad.	8,300
			79. "A" type centre and dispensary at Sholapur	15,700
			80. Additional "C" type centre and five medical aid posts at Sholapur ..	8,700
				42,400
			50, Civil Works.	
			81. Crossings on the Harnai-Khed Road.	30,000
	Total ..	2,46,65,615	Rounding ..	—100
			Grand Total ..	60,44,000
			Closing balance ..	1,86,21,615

STATEMENT E.

STATEMENT OF NEW ITEMS OF EXPENDITURE PROVIDED IN THE BUDGET FOR 1942-43.

7, *LAND REVENUE.*

ITEM 1. Additional establishment for the maintenance of city survey work in the Ahmedabad City.

Recurrent .. .. Rs.	990	Non-recurrent .. .. Rs.	350
Total .. .. „	1,340	Ultimate annual recurrent .. „	987

Remarks.—There are 77,347 properties in the Ahmedabad City and its suburbs and they are distributed among 7 maintenance surveyors. Ordinarily, in accordance with paragraph 149 of the City Survey Manual, one maintenance surveyor is to be in charge of 7,500 properties but a maintenance surveyor at Ahmedabad is in charge of 11,000 properties. This alone shows that at least three more maintenance surveyors are necessary. Besides being in charge of the properties, the maintenance surveyor has to deal with numerous correspondences and correction and appeal and mutation work. Further, the volume of work has considerably increased and will increase since Ahmedabad is rapidly developing. As a result of all these factors, the city survey work either falls into arrears or deteriorates in quality.

The recurring income has risen from Rs. 1,750 in 1924-25 to Rs. 16,800 in 1938-39. The non-recurring income also has risen from Rs. 10,868 in 1930-31 to Rs. 40,842 in 1938-39.

To set matters right it is proposed, to start with, to employ, from 1st April 1942, one maintenance surveyor and one peon at the following cost:—

	Cost per mensem. Rs.
Maintenance Surveyor in the scale of Rs. 50—2—70	70
Cycle allowance to the Maintenance Surveyor	3
Fixed contingency	3
Pay of peon	14
	90× 11 months = 990

The non-recurring expenditure of Rs. 350 is on account of survey instruments and dead stock articles, etc.

Half the cost of this staff will be recovered from the Ahmedabad Municipality.

ITEM 2. Third cadastral surveyor in the Bombay Suburban District.

Recurrent .. .. Rs.	*Nil.*	Non-recurrent .. .. Rs.	*Nil.*
Total .. .. „	*Nil.*	Ultimate annual recurrent .. „	1,456

Remarks.—Before 1934, there were three permanent cadastral surveyors in the Bombay Suburban District for the disposal of ordinary measurement work. One of the three permanent posts was retrenched in 1934, but, in view of the heavy routine work, a temporary post of cadastral surveyor was created in 1935 and it is being continued from year to year.

2. In the Bombay Suburban District, 880 cases are received per year on an average. At the standard rate of one case for a day, a surveyor can dispose of 216 cases in the touring season of nine months in a year. At least three surveyors are, therefore, quite necessary to deal with the current cases. There are, besides, about 750 old cases to be cleared off.

3. Most of the measurement cases pay for themselves. The work of the Revenue Department will be seriously hampered if there is not adequate staff to dispose of measurement cases promptly. This is much more so in the Bombay Suburban District where land values are high and delay in the disposal of measurement cases leads to serious loss of non-agricultural revenue.

4. It is accordingly proposed to employ permanently one cadastral surveyor in the scale of Rs. 60—3—90—4—130—5—160 with a permanent travelling allowance of Rs. 18 per mensem.

7, *LAND REVENUE*—concld.

ITEM 3. Temporary establishment to recopy old records in the District Survey Office, Satara.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 2,574
Total ..	.. „ 2,574	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—A large number of old survey papers in the District Survey Office, Satara, torn by age-long handling, stand in immediate need of being recopied. They are important and valuable original records prepared at the time of original and revisional surveys at a considerable expenditure and are the very foundation on which the revenue administration, in so far as land questions are concerned, is based. It is estimated that the work will take four clerks 3 years and 5 months to complete. Government, however, proposes to make a start by employing 4 clerks at Rs. 55 per mensem and one peon on Rs. 14 per mensem for one year in the first instance and to consider future arrangements in the light of the experience gained.

		Rs.
Grand Total—7, Land Revenue ..	Recurrent ..	990
	Non-recurrent ..	2,924
	Total ..	3,914

8, PROVINCIAL EXCISE.

ITEM 4. Making permanent certain temporary establishment in the Excise Department.

Recurrent	Rs. *Nil.*	Non-recurrent	Rs. *Nil.*
Total	,, *Nil.*	Ultimate annual recurrent ..	,, 3,000

Remarks.—After the drastic retrenchment effected in 1931 in the Excise staff in Belgaum it was noticed that excise crime and illicit distillation were becoming a serious problem. In order to meet this, the following additional establishment was sanctioned from 1st April 1938 for Belgaum City and Cantonment :—

	Pay per mensem.
One Sub-Inspector	Rs. 70—5/2—90 *plus* conveyance allowance of Rs. 15 p.m.
One petty officer	Rs. 25.
Six constables	One on Rs. 22, two on Rs. 21 and three on Rs. 20 each.

The above establishment has been continued from year to year on a temporary basis and the present sanctioned period expires on 28th February 1942. It has now been established that the employment of this staff has resulted in reduction of crime and illicit distillation and in an increase in licit consumption. It is, therefore, proposed to make the posts permanent with effect from 1st March 1942. The average annual cost of the posts in question comes to Rs. 3,000.

		Rs.
Grand Total—8, Provincial Excise ..	Recurrent ..	*Nil.*
	Non-recurrent ..	*Nil.*
	Total ..	*Nil.*

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ITEM 5. Construction of one additional block for sawmill labourers at Dandeli. (To be financed from the Special Development Fund.)

Recurrent ..	.. Rs.	*Nil.*	Non-recurrent	.. Rs.	6,374
Total ..	.. ,,	6,374	Ultimate annual recurrent	.. ,,	*Nil.*

Remarks.—The existing five chawls at Dandeli have 30 double rooms and 40 single rooms. The double rooms are intended for married men and the single rooms for bachelors. Ninety married persons and 36 unmarried persons are working in the mill. No accommodation is available for many of them in the existing chawls. No private buildings are available on hire to married labourers. It is proposed to construct 6 blocks of 10 units each. The work is estimated to cost Rs. 38,244. It is proposed to complete construction of one block only during 1942–43 at a cost of Rs. 6,374 and to provide funds from the special Development fund.

ITEM 6. Entertainment of additional protective establishment in the Forest Department.

Recurrent ..	.. Rs.	6,204	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	6,204	Ultimate annual recurrent	.. ,,	6,204

Remarks.—The Kalol range in the Panch Mahals forests was an independent charge until 1933-34 when it was abolished and joined to Godhra range under one ranger. The Range Forest Officer, Godhra, is unable to supervise all the works in his charge as now constituted as the Godhra range itself is an intensely worked range needing personal supervision of the ranger for inspecting current works and protection. Kalol covers nearly 20,000 acres of valuable forests. These forests are subjected to heavy looting where they are surrounded by Inam or Indian State villages. As they are in need of direct personal supervision, the former Kalol range has been established as a sub-range and the following establishment has been employed on a temporary basis with effect from 16th October 1940 :—

Designation of post.	Scale of pay.	Permanent travelling allowance.	Contingent allowance.
	Rs.	Rs.	Rs.
1 Senior forester	45	15	1
1 Forest Guard	25	....	....
1 Forest Guard	15—½—20	....	....

Since May 1941, 8 temporary guards on Rs. 15—½—20 each have also been employed.

Similarly the present protective establishment is found inadequate to check the heavy looting, which is going on in the valuable forests of Sanjan and Palghar in the North Thana division as its numerous duties leave very little time to devote to their protection. To effect improvement in the protection of these forests, the following establishment has been employed on a temporary basis since May 1941 :—

Designation of post.	Scale of pay.	Permanent travelling allowance.	Contingent allowance.
	Rs.	Rs.	Rs. a.
1 Forester	30—1—40	10	0 6
13 Guards	15—½—20 each.	....	....

The sanctioned period of both these establishments expires on 28th February 1942. It is absolutely necessary to continue both the establishments permanently. It is therefore proposed to make the above posts permanent with effect from 1st March 1942.

ITEM 7. Entertainment of additional clerical establishment in the Forest Department.

Recurrent ..	.. Rs.	1,532	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	1,532	Ultimate annual recurrent	.. ,,	1,671

Remarks.—According to the Revised Thana Malki teak and Gurcharan plans, more coupes are now worked annually than in the past. Consequently the working of more coupes has increased clerical work in the 3 Thana divisional offices in all respects. The present staff of 6 clerks in each of these divisions finds it impossible to cope with this work. A temporary clerk is given for short periods to each of the three divisions to cope with the arrears but this temporary assistance is of little avail to meet the growing increase in work. It is therefore proposed to employ one permanent clerk on Rs. 25—5/2—55 in each of the three divisional offices with effect from 1st April 1942.

10, FOREST—concld.

ITEM 8. Construction of quarters for forest subordinates in malarious places. (To be financed from the Special Development Fund.)

Recurrent ..	.. Rs.	*Nil.*	Non-recurrent ..	.. Rs.	20,000
Total ..	.. ,,	20,000	Ultimate annual recurrent	.. ,,	*Nil.*

Remarks.—The policy of Government is to provide accommodation for forest subordinates, particularly for those who are stationed in malarious areas. For this purpose a sum of Rs. 1,58,000 was asked for in the current year's budget; but for financial reasons only Rs. 10,000 could be provided. In order to complete the programme, a sum of Rs. 1,55,000 (which takes into account increased cost in certain cases) is necessary. It is proposed to provide Rs. 20,000 next year from the Special Development Fund.

		Rs.
Grand Total—10, Forest ..	Recurrent ..	7,736
	Non-recurrent ..	26,374
	Total ..	34,110

13, OTHER TAXES AND DUTIES.

ITEM 9. Additional clerk for work in connection with the Entertainments Duty Act in the Bombay Suburban District.

Recurrent	..	.. Rs.	*Nil.*	Non-recurrent	..	.. Rs.	*Nil.*
Total	..	.. ,,	*Nil.*	Ultimate annual recurrent	..	,,	1,128

Remarks.—As the Bombay Entertainments Duty Act has been extended to the whole of the Bombay Suburban District, a temporary post of clerk in the grade of Rs. 50—5/2—90 (*plus* conveyance allowance of Rs. 20 per mensem) was added to the establishment of the Collector, Bombay Suburban District, from 1st September 1939. It is now proposed to make this post permanent.

		Rs.
Grand Total—13, Other Taxes and Duties ..	Recurrent ..	*Nil.*
	Non-recurrent ..	*Nil.*
	Total ..	*Nil.*

25, GENERAL ADMINISTRATION.

ITEM 10. Village publicity and propaganda by means of cinema outfit.

Recurrent ..	.. Rs. 23,485	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 23,485	Ultimate annual recurrent ..	.. ,, *Nil.*

Remarks.—It is proposed to entrust to the Assistant Rural Development Inspectors the work of operating the 16mm. cinema projectors used for village publicity and propaganda and to give each assistant a special allowance of Rs. 5 per mensem for this extra work. It is also proposed to employ 19 trained cinema mechanics *plus* commentators, one for each district on a pay of Rs. 45—3—60 to inspect the running of the projectors by the Assistant Rural Development Inspectors, to keep the machines in repair and to run the cinemas at taluka headquarters. A provision of Rs. 23,485 is accordingly proposed. The details of the provision are :—

	Rs.
Special pay of 180 Assistant Rural Development Inspectors (including the new Assistant Rural Development Inspectors to be employed from 1st April 1942)	9,900
19 Cinema operators on Rs. 45—3—60	9,405
Travelling allowance to 19 operators	4,180
	23,485

ITEM 11. Grants to District Rural Development Boards for rural development purposes. (To be financed from the Special Development Fund.)

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 1,00,000
Total ..	.. ,, 1,00,000	Ultimate annual recurrent ..	.. ,, *Nil.*

Remarks.—District Rural Development Boards are given each year from the Special Development Fund and from the Government of India grant grants for the economic development and improvement of rural areas. In the current year grants amounting to Rs. 95,000 and Rs. 1,90,000 were given from the Special Development Fund and the Government of India grant respectively. For next year an amount of Rs. 1,45,000 was earmarked from the Special Development Fund. As the balance in the Government of India grant available for next year is only about Rs. 75,000 and as the activities of the Boards are expanding, it is proposed to make another Rs. 1,00,000 available from the Special Development Fund for grants to the Boards in that year.

ITEM 12. Permanent addition to the Revenue Department establishment.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, *Nil.*	Ultimate annual recurrent ..	.. ,, 16,686

Remarks.—The addition of " Rural Development " to the work of the Revenue Department made it necessary to add to its strength a temporary branch composed of :—

One Junior Superintendent,
One Senior Assistant,
One Junior Assistant,
One clerk.

This establishment was sanctioned from 1st March 1939. On 1st September 1940 an extra Senior Assistant was given to that branch to deal with a new subject that had been assigned to it, namely, Cottage Industries.

This branch is now one of the most heavily worked in the Secretariat. With the reorganisation of the Rural Development Department and the District Rural Development Boards and the passing of the Bombay Agriculturists Debtors Relief Act and the Bombay Agricultural Produce Markets Act the work has greatly increased in volume and complexity. Recently the Bombay Agricultural Pests and Diseases Act has been passed and a new Bill—the Bombay Land Improvement Scheme Bill— is under consideration. There is every indication not only that all the work at present done by this branch has come to stay, but also that it will expand, more particularly when the Debt Relief and Marketing Acts come into fuller operation. Government has already made permanent the staff employed on rural development and village improvement work in the districts and is enlarging it. It is accordingly proposed to make this branch, as at present constituted, permanent.

25, GENERAL ADMINISTRATION—contd.

Since the constitution of the Bombay Revenue Tribunal a temporary post of Senior Assistant was created in September 1939 to assist the Secretary to the Tribunal (who is also Under Secretary, Revenue Department) in the disposal of the work. Since then the work of the Tribunal has increased considerably both in volume and importance and the Senior Assistant is engaged wholly on the Tribunal's work only. This is a permanent addition to the work of the Revenue Department. It is, therefore, proposed to make permanent the temporary post of Senior Assistant.

It is also proposed to make permanent one temporary post of clerk for attending to the "Reminder Box" in the Registry, since the maintenance of the Reminder Box is a permanent addition to the work of the Registry. The average extra cost per annum on account of this additional staff is as shown below :—

	Annual average cost.
	Rs.
One Junior Superintendent on Rs. 275—20—375	4,200
Three Senior Assistants on Rs. 180—10—200—15—260	8,592
One Junior Assistant on Rs. 100—5—120—10—170—10—220 ..	2,064
Two clerks on Rs. 50—3—95	1,830
Total ..	16,686

ITEM 13. Revision of the establishment of the President, Bombay Revenue Tribunal.

Recurrent ..	.. Rs. 3,028	Non-recurrent	.. Rs. *Nil.*
Total ..	.. „ 3,028	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—When the Bombay Revenue Tribunal was first constituted a post of the Stenographer-typist-clerk on Rs. 100—5/2—135 was created for the President of the Tribunal and borne on the office establishment of the Collector of Poona. Subsequently, Government sanctioned the employment of two clerks knowing shorthand and typing on condition that this arrangement did not exceed the cost of the Stenographer-typist-clerk originally sanctioned. In pursuance of these orders two clerks were employed—one in the grade of Rs. 50—5/2—80 and the other in the grade of Rs. 25—5/2—80. A peon on Rs. 17 per mensem was also sanctioned for the President. As the work of the Tribunal has now considerably increased it is proposed to sanction the following establishment as a temporary measure :—

Post.	Grade.	Average cost.
		Rs.
One Senior Clerk ..	.. 95—5—125	115
One Junior Clerk ..	.. 25—5/2—55	40
One Junior Clerk ..	.. 25—5/2—55 (*plus* Rs. 30 shorthand allowance).	70
One peon ..	.. 17	17
		242×12 = 2,904 per annum.
Allowances & Honoraria—		
Travelling Allowance	..	100 per annum.
Dearness allowance to peon at Rs. 2 per mensem	..	24 per annum.
	Total ..	3,028

ITEM 14. Additional Assistant Rural Development Inspectors.

Recurrent ..	.. Rs. 27,500	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 27,500	Ultimate annual recurrent	.. „ 52,500

Remarks.—With the de-amalgamation of the staff of the Rural Development Department with effect from 1st January 1941, 132 posts of Assistant Rural Development Inspectors were retained in the Revenue Department for rural development work under the Collectors. On the basis that each taluka and peta should have one Assistant Rural Development Inspector it is

proposed to employ 50 additional Assistant Rural Development Inspectors with effect from 1st April 1942, thus increasing the cadre of Assistant Rural Development Inspectors to 182. The cost on account of this additional staff for 1942-43 is estimated at Rs. 27,500, the details of which are as shown below:—

	Rs.
Pay of establishment—	
50 Assistant Rural Development Inspectors on Rs. 30 per mensem in the scale of Rs. 30—35—5/2—60—E.B.—4—100	16,500
Allowance, Honoraria etc.—	
Travelling allowance at Rs. 20 per mensem	11,000
Total ..	27,500

ITEM 15. Annual courses of instructions to Police Patils in their duties.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 19,000
Total ..	.. ,, 19,000	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—In paragraph 167 of his Report on the Aboriginal and Hill Tribes of the Partially Excluded Areas in the Bombay Province, the Special Enquiry Officer recommended that brief annual courses of instruction be given by the Prant Officers to Police Patils, as there was a general complaint that these patils were inefficient for want of such classes. This recommendation was accepted by Government. It is now proposed that these annual classes should be held at every Taluka headquarters generally at jamabandi time and should be conducted by Prant Officers. Attendance is to be made compulsory for three consecutive classes, each of which will last for 2 to 4 days. In order to provide encouragement to the Patils to attend the classes failure to attend which will be made punishable under the Watan Act or the Village Police Act, and in order not to make the burden of the post of a Patil more onerous than what it already is, it is proposed to give a daily allowance at the rate of annas 4 per day (except for the jamabandi day) to all the Patils except those of the villages where the classes are held and those who are within a radius of 5 miles of it.

The total cost involved in the proposal to give daily allowance to the Patils will amount to about Rs. 19,000 next year and will be accounted under the head " 25-General Administration—E-District Administration—Other Establishment—Pay and Allowances to District and Village Officers—Allowances to heads of village police and watchmen ".

		Rs.
Grand Total—25, General Administration.	Recurrent ..	54,013
	Non-recurrent ..	1,19,000
	Total ..	1,73,013

ITEM 16. Appointment of an additional shorthand-writer and a clerk-typist in the office of the Clerk of the Crown, High Court, Bombay.

Recurrent ..	.. Rs.	3,000	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. „	3,000	Ultimate annual recurrent ..	„	3,624

Remarks.—Except in murder cases, there is no record of the evidence given at trials in the High Court Criminal Sessions, other than the notes of evidence taken down by the presiding Judge. These notes are not a complete record of the evidence as given and contain in many cases merely a memorandum of the substance of the deposition of each witness. A full shorthand note is made of the charge of the Judge to the Jury only in murder cases. In other cases, no record whatever is kept of the charge to the Jury.

2. The Advocate General reported to the High Court that he experienced difficulty in dealing with applications for certificates made to him under clause 26 of the Letters Patent by reason of the absence of the record, referred to above, and suggested that, for the due and proper administration of justice in criminal cases, arrangements may be made for keeping these records. The High Court agrees with the suggestion of the Advocate General, but, in the interest of economy, decided to confine themselves to having a shorthand note of the Judge's charge to the Jury in all cases tried at the Criminal Sessions of the High Court.

3. As this proposal would entail extra work in the office of the Clerk of the Crown, the High Court represented that a post of an additional shorthand-writer in the grade of Rs. 150—5—250—10—300 and a clerk-typist in the grade of Rs. 50—3—95—5—160 should be created. Government has accepted, in principle, that a full record should be kept of the charge to the Jury in all criminal cases tried at the Criminal Sessions of the High Court.

4. It is, therefore, proposed to create permanent posts of a clerk-typist in the scale of Rs. 50—3—95—5—160 and a shorthand-writer in the scale of Rs. 150—5—250—10—300 with effect from 1st March 1942.

ITEM 17. Continuance of the temporary appointments of Additional Presidency Magistrates.

Recurrent ..	.. Rs.	16,320	Non-recurrent ..	.. Rs.	32,580
Total ..	.. „	48,900	Ultimate annual recurrent ..	„	17,700

Remarks.—The present sanctioned strength of Presidency Magistrates (including the Chief Presidency Magistrate) is 7 permanent and 3 temporary Magistrates. Two of the temporary appointments of Additional Presidency Magistrates were sanctioned, one in 1937 and the other in 1938—specifically for the trial of cases under the Gambling Act as there was an abnormal increase in the number of such cases. These appointments have been continued on a temporary basis from year to year up to 28th February 1942 as the work in the Courts continued to be congested. The third appointment of Additional Presidency Magistrate was sanctioned from 1st August 1939 to 28th February 1941 in order to cope with the increase in magisterial work consequent on the introduction of prohibition in Bombay and it has also been continued on a temporary basis up to 28th February 1942 in view of the state of work in the Courts.

2. The state of work in the Presidency Magistrates' Courts has been reviewed again and the Chief Presidency Magistrate has proposed that of the 3 posts of Additional Presidency Magistrates, one should be made permanent from 1st March 1942 and the other two should be continued for a further period of one year from 1st March 1942 in order to clear off arrears of old cases and relieve congestion in the Courts. The High Court has strongly supported the proposals of the Chief Presidency Magistrate. The total number of cases brought to trial during the year ending 30th September 1941 was 24,083. Of these, 21,573 cases were disposed of, leaving a balance of 2,568 pending cases. The number of cases instituted during the corresponding period for the last year was 20,667 and the number of pending cases was 2,831.

In the opinion of Government there is a case for making one appointment of Additional Presidency Magistrate permanent and for the continuance of the remaining two posts of Additional Presidency Magistrates for a further period of one year from 1st March 1942.

27, ADMINISTRATION OF JUSTICE—contd.

The extra expenditure involved during the year 1942–43 will be Rs. 48,900 as shown below :—

	Rs.
Pay of Officers—	
3 Presidency Magistrates	30,600
Pay of Establishment—	
12 Clerks	16,500
6 Servants	1,656
	18,156
Allowances, Honoraria, etc.—	
Dearness allowance	144
Total ..	48,900

The details of expenditure are as follows :—

(1) *Pay of Officers*—	
3 Presidency Magistrates at the rate of Rs. 850 per mensem each in the scale of Rs. 850—50/5—950	30,600
(2) *Pay of Establishment*—	
3 Judicial Clerks at the rate of Rs. 170 per mensem each in the scale of of Rs. 150—10/2—200	6,120
3 Interpreters at the rate of Rs. 170 per mensem each in the scale of Rs. 150—10/2—200	6,120
3 Clerks—two at the rate of Rs. 60 per mensem and one at the rate of Rs. 55 per mensem in the scale of Rs. 50—5/2—90	2,100
3 Typists at the rate of Rs. 60 per mensem in the scale of Rs. 50—5/2—90	2,160
3 Peons at the rate of Rs. 23 per mensem each	828
3 Hamals at the rate of Rs. 23 per mensem each	828
(3) *Allowances, Honoraria, etc.*—	
Dearness allowance—	
For 3 peons at Rs. 2 each per mensem	72
For 3 hamals at Rs. 2 each per mensem	72
Total ..	48,900

ITEM 18. Increase in the strength of non-I.C.S. Assistant Judges in the Bombay Province.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 9,600
Total ..	.. „ 9,600	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—The present permanent total strength of Assistant Judges in this Province is 10—6 I.C.S. and 4 non-I.C.S. In the opinion of the High Court, this permanent strength is inadequate to cope with the increased volume of work in the Courts of District Judges. It considers that administrative efficiency requires the creation of at least one more Assistant Judgeship. Government has accepted the necessity for an increase in the strength of Assistant Judges, and an extra temporary post of Assistant Judge has been created from time to time to give relief to congested Courts. There is already at present a temporary post sanctioned up to 28th February 1942. It is now proposed to continue the appointment for the present up 28th February 1943.

The extra expenditure during the year 1942–43 will be Rs. 9,600 on account of the pay of the officer in the scale of Rs. 440—40—800.

(Usually a First Class Subordinate Judge or a senior Second Class Subordinate Judge who is due to act as First Class Subordinate Judge, is selected for the appointment of Assistant Judge and therefore his pay as Assistant Judge is generally almost the maximum of the scale.)

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27, ADMINISTRATION OF JUSTICE—contd.

ITEM 19. Continuance of the temporary appointment of the Resident Magistrate at Viramgam.

Recurrent	..	.. Rs.	*Nil.*	Non-recurrent	..	.. Rs.	5,052
Total	..	.. ,,	5,052	Ultimate annual recurrent	..	.. ,,	*Nil.*

Remarks.—A temporary appointment of a Resident Magistrate at Viramgam was created for a period of six months in the first instance from the 1st March 1940 as it was impossible for the Revenue Officers to attend to their magisterial work in addition to their revenue work. The post has been continued on a temporary basis up to the 28th February 1942 as it was reported that the Revenue Officers were too busy with their other duties and required relief from magisterial work. The District Magistrate, Ahmedabad, has been pressing for the appointment to be made permanent as in his opinion Viramgam is one of the heaviest talukas in Gujerat and the Mamlatdar and Aval Karkun are not able even in normal times to deal adequately with the criminal as well as the revenue work. Viramgam has a population of 150,000. It is very criminal, and is surrounded by Native States on three sides. The taluka town, Viramgam, is a mill town of 26,000 people with some upcountry bad elements. The District Magistrate states that the Mamlatdar of this large taluka of 700 square miles has definitely not the time to deal with any magisterial work. The Commissioner, Northern Division, has supported the District Magistrate's proposal to make the appointment of the Resident Magistrate at Viramgam permanent. Government has recognised the importance of relieving Mamlatdars by Resident Magistrates wherever it is considered essential in the interests of administration. It is, however, proposed for the present to continue the appointment of the Resident Magistrate at Viramgam on a temporary basis for a further period of one year from the 1st March 1942 pending detailed consideration of the proposal to make it permanent. The extra expenditure involved during the next financial year by the continuance of the appointment of the Resident Magistrate and his establishment will be Rs. 5,052 as shown below :—

	Rs.
(1) *Pay of Officers*—	
Pay of the Resident Magistrate in the scale of Rs. 275—15—350 ..	4,110
	4,110
(2) *Pay of establishment*—	
(*i*) One clerk in the scale of Rs. 25—5/2—55	420
(*ii*) Two peons—one on Rs. 14 per mensem and other on Rs. 13 per mensem	324
(3) *Dearness allowance*	48
(4) *Contingencies*	150
Grand Total ..	5,052

ITEM 20. Continuance of the temporary appointment of the third Additional City Magistrate at Ahmedabad.

Recurrent	..	.. Rs.	7,560	Non-recurrent	..	.. Rs.	*Nil.*
Total	..	.. ,,	7,560	Ultimate annual recurrent	..	.. ,,	*Nil.*

Remarks.—In view of the considerable increase in the magisterial work in Ahmedabad City and the consequential increase in the number of pending cases in the Criminal Courts, Government sanctioned in October 1940 the creation of a temporary appointment of a third Additional City Magistrate at Ahmedabad of the rank of a Deputy Collector up to 28th February 1941 in the first instance and continued it further till the 28th February 1942. The increase in the work was due to several causes, e.g. (1) increase in the population of the City, (2) increase in crime and (3) introduction of prohibition. The permanent strength of a City Magistrate and two Additional City Magistrates was found inadequate to cope with the increase in work. The Honorary Magistrates had to deal with all the private complaints of the City. They were not however able to carry out their work with the despatch that is necessary and expected in an advanced City of the size of Ahmedabad. It was therefore considered necessary to give them relief by the appointment of a third Additional City Magistrate at Ahmedabad. Both the District Magistrate, Ahmedabad, and the Commissioner, Northern Division, have again

27, ADMINISTRATION OF JUSTICE—concld.

recommended that the appointment should be sanctioned permanently. It is, however, proposed to continue the appointment on a temporary basis for a further period of two years from the 1st March 1942. The extra expenditure involved during the next financial year by the continuance of the appointment of the Magistrate and his establishment will be as follows:—

	Rs.
(1) Pay of the third Additional City Magistrate at Ahmedabad (of the rank of a Deputy Collector) in the scale of Rs. 300—20—420—Efficiency Bar—20—480—Efficiency Bar—20—520	6,145
(2) One clerk in the scale of Rs. 25—5/2—55—60—5/2—75	667
(3) One clerk in the scale of Rs. 25—5/2—55	370
(4) One peon on Rs. 17 per mensem	204
(5) Dearness allowance	24
(6) Contingencies	150
Total ..	7,560

		Rs.
Grand Total—27, Administration of Justice ..	Recurrent ..	26,880
	Non-recurrent ..	47,232
	Total ..	74,112

28, JAILS AND CONVICT SETTLEMENTS.

ITEM 21. Appointment of Superintendent of Jail Industries.

Recurrent ..	.. Rs.	1,870	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	1,870	Ultimate annual recurrent ..	,,	3,888

Remarks.—The following industries are carried on in the jails of this Province :—

1. Cotton weaving.
2. Wool weaving.
3. Carpentry.
4. Smithy.
5. Cane and Bamboo.
6. Coir work.
7. Tailoring.
8. Laundry.
9. Leather working.
10. Bakery.
11. Soap.
12. Rope making.
13. Oil pressing.
14. Stone and metal working.
15. Umbrella assembly.
16. Mat manufacture.
17. Gunny cloth manufacture.
18. Masonry.

It is considered that the appointment of a Superintendent of Jail Industries and a number of technical experts for the various industries will be effective in improving the efficiency and profit-making capacity of the existing Jail Industries and in determining what new industries could profitably be introduced in the Jails. It is therefore proposed to create in the first instance a post of a Superintendent of Jail Industries in the Bombay Jail Department in the scale of Rs. 170—10—250—E.B.—15—400—E.B.—20—500 from the 1st April 1942, and to leave the questions of the appointment of technical experts and reforms in jail industries to be considered later on the advice of the Superintendent, after he has acquired experience of the existing jail industries and the conditions obtaining in the Jail Department.

ITEM 22. Appointment of two head guards and two guards in the Criminal Tribes Settlement Department.

Recurrent ..	.. Rs.	1,012	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	1,012	Ultimate annual recurrent ..	,,	1,152

Remarks.—In 1928, with a view to restricting the activities of the criminal tribe Phase Pardhi in Ahmednagar District, the Police established for them a camp on the estate of the Belapur Sugar Company at Haregaon (now Undirgaon) within the limits of the District. Several families of this tribe were established there, and in 1930 Government issued a notification under section 12 of the Criminal Tribes Act restricting their movements to an area within five miles of the Sugar Factory. The camp was run solely by the Police, and in 1932–33, it was suggested that in the interests of the tribe the camp should be managed by the Criminal Tribes Settlement Department. The suggestion was approved and the camp was declared a free colony in 1933.

Out of the Police who had previously managed the camp one head constable was temporarily seconded to the Criminal Tribes Settlement Department to work as Assistant to the Manager of the Colony ; the resulting vacancy in the Police Department was left unfilled. This head constable's services cannot be spared permanently from the strength of the Ahmednagar District Police, and it is, therefore, proposed to create an additional post of head guard to act as Assistant to the Manager of the free colony.

It is also proposed to close the criminal tribe camp at Pandharpur and to transfer all the Phase Pardhis there to the Barsi free colony. One head constable and one constable were seconded temporarily to the Criminal Tribes Settlement Department at the Barsi Colony, but their services cannot be permanently loaned by the Sholapur District Police. In view of the increase in the number of Phase Pardhis arising out of the transfer of those in the Pandharpur camp at Barsi, it is necessary to appoint one head guard and two guards to do the

28, JAILS AND CONVICT SETTLEMENTS—concld.

work now performed by the head constable and constable, who will thereafter revert to their proper duties in the Police Department.

Details of Expenditure.

	Rs.	a.	p.
Pay of Establishment—			
(1) Pay of two head guards for Undirgaon and Barsi Colonies (Rs. 27)	54	0	0
(2) Pay of two guards for Barsi Free Colony (19—1/3—20—1/4—21—2/3—23) each	38	0	0
	92	0	0
	× 11		
	1,012	0	0

ITEM 23. Continuance of the temporary establishment for the Backward Class Branch on a permanent basis.

Recurrent .. .. Rs.	*Nil.*	Non-recurrent .. .. Rs.	*Nil.*
Total .. .. „	*Nil.*	Ultimate annual recurrent .. „	10,169

Remarks.—In 1931, Government sanctioned temporarily for a period of 5 years some establishment to enable the Backward Class Officer to carry out his duties. This staff was continued in 1936 for a further period of 5 years. The temporary period was further extended up to 28th February 1942. Meanwhile, in order to cope with the increased work in the Backward Class Department, additional staff was sanctioned in April 1941. The following statement shows (*i*) the present staff, (*ii*) the expenditure on this account during the next year, and (*iii*) the average cost :—

Staff of the Backward Class Branch.	Expenditure in 1942-43. Rs.	Average annual cost. Rs.
(1) Assistant Backward Class Officer in the scale of Rs. 300—10—400	4,080	4,332
(2) Organiser in the scale of Rs. 100—10—120	1,440	1,408
(3) One clerk in the scale of Rs. 85—5/2—100	1,080	1,138
(4) One clerk in the scale of Rs. 60—5/2—75	720	838
(5) Pay of four clerks (Rs. 30—5/2—60 for old entrants and Rs. 25—5/2—55 for new entrants)	1,440	2,045
Inferior Establishment.		
Two peons at Rs. 17 per mensem each	408	408
	9,168	10,169

2. The Backward Class Department has outlived the experimental stage and has been continued for more than ten years. The activities of the Department have greatly expanded. The policy of Government is to take all possible measures for the uplift of Backward Classes, including the Scheduled Castes. It is considered necessary to make permanent the entire staff entertained at present on a temporary basis.

		Rs.
Grand Total—28, Jails and Convict Settlements ..	Recurrent ..	2,882
	Non-recurrent ..	*Nil.*
	Total ..	2,882

29, POLICE.

ITEM 24. Additional staff for the workshop of the Motor Transport Section of the Bombay City Police.

Recurrent ..	.. Rs. 5,205	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 5,205	Ultimate annual recurrent ..	„ 5,615

Remarks.—The amount of work in the workshop of the Motor Transport Section of the Bombay City Police has increased beyond the capacity of the present staff. In 1932 the number of vehicles in charge of this section was 35, excluding 4 launches used for Harbour Police work, and the staff consisted of one Inspector, one Fitter, an Assistant Fitter, a Turner, a Carpenter, a Blacksmith and a Painter. The number of vehicles at present is 46 and many of them have aged with the result that they require constant attention to keep them in running order. Besides, the inadequacy of 4 vehicles provided for Prohibition work has resulted in additional work being thrown on the vehicles which are used for ordinary Police work. This, combined with the extra work due to the war in connection with the transport of Guards and Reliefs, has increased enormously the work of this Section. The Commissioner of Police represented to Government that it was absolutely necessary to employ additional staff consisting of one Deputy Inspector, one Fitter, one Assistant Fitter, one Electrician, one Assistant Carpenter, one Painter and a Head Constable Writer and pointed out that if this was not done, the vehicles would suffer from want of attention and many of them would have to be laid up or replaced. Government was satisfied that it was essential to give some relief urgently and sanctioned in March 1941 the employment of one Fitter, one Assistant Fitter, one Electrician, one Assistant Carpenter, one Painter and in September 1941 one Head Constable Writer on a temporary basis for the period ending 28th February 1942. It is now proposed to make this establishment permanent. The cost on account of pay, allowances, etc., for 12 months of the year amounts to Rs. 5,205 as shown below :—

29, Police—Presidency Police—City Police.

	Cost per mensem. Rs. a. p.
Pay of Establishment—	
1 Fitter on Rs. 80—3—95	80 0 0
1 Assistant Fitter on Rs. 30—1/2—33—1/3—36 ..	30 0 0
Special pay Rs. 35 per mensem	35 0 0
1 Electrician on Rs. 30—1/2—33—1/3—36	30 0 0
Special pay Rs. 45 per mensem	45 0 0
1 Assistant Carpenter on Rs. 30—1/2—33—1/3—36 ..	30 0 0
Special pay Rs. 20 per mensem	20 0 0
1 Painter on Rs. 30—1/2—33—1/3—36	30 0 0
Special pay Rs. 40 per mensem	40 0 0
1 Head Constable on Rs. 38—1—50	38 0 0
Writer's allowance	10 0 0
Total ..	388 0 0
Allowances, Honoraria, etc.—	
House rent to 1 Assistant Fitter, 1 Electrician, 1 Assistant Carpenter, 1 Painter at Rs. 7 each per mensem ..	28 0 0
1 Head Constable at Rs. 10 per mensem	10 0 0
Total ..	38 0 0
Contingencies—	
Clothing charges for 1 Assistant Fitter, 1 Electrician, 1 Assistant Carpenter, 1 Painter and 1 Head Constable at Rs. 1-8-8 per mensem	7 11 4
Total ..	433 11 4
	× 12
	5,204 8 0
	or
	5,205 in round figures.

29, POLICE—contd.

ITEM 25. Additional staff for the Police Automatic Exchange at the Head Police Office, Bombay City.

Recurrent ..	.. Rs. 1,892	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 1,892	Ultimate annual recurrent ..	,, 2,084

Remarks.—When the special Police automatic exchange was opened in 1923, a staff of two operators (one for day and the other for night duty) of the rank of Head Constables was sanctioned. From the very inception of the system, however, it was realised that it was not possible to work with the staff sanctioned as it meant that each operator was required to work at the exchange for a period of 12 hours per day throughout the year. The result was that two Police Constables had to be loaned to the Exchange from the Divisional cadre.

The Exchange has since been increased by five lines and will ultimately have five more. The work will, therefore, be exactly doubled. An additional staff of two Head Constable Writers and one Constable (to relieve the Head Constables for their meals and to enable each of them to have one day off per week) is, therefore, required for the efficient working of the Exchange. The extra cost involved for 12 months of the year is Rs. 1,892 as detailed below :—

29, Police—Presidency Police—City Police.

	Cost per mensem. Rs. a. p.
(1) *Pay of Establishment*—	
2 Head Constable Writers in the scale of Rs. 38—1—50 ..	76 0 0
Writer's allowance for the Head Constables at Rs. 10 per mensem each	20 0 0
1 Constable in the scale of Rs. 30—½—33—⅓—36 ..	30 0 0
(2) *Allowances, Honoraria, etc.*—	
House rent allowance to—	
(*a*) 2 Head Constables at Rs. 10 per mensem each ..	20 0 0
(*b*) 1 Constable at Rs. 7 per mensem	7 0 0
(3) *Contingencies*—	
Clothing charges of 2 Head Constables and 1 Constable at Rs. 1-8-8 per mensem each	4 10 0
Total ..	157 10 0
	× 12
	1,891 8 0
	or
	Rs. 1,892 in round figures.

ITEM 26. Increase in the leave and training reserves for officers of the Bombay City Police.

Recurrent ..	.. Rs. 9,240	Non-recurrent ..	.. Rs. 1,490
Total ..	.. ,, 10,730	Ultimate annual recurrent ..	,, 6,178

Remarks.—In 1937 Government decided that the reserve of Indian Sub-Inspectors should be fixed at 14 per cent. of the combined total of half the sanctioned strength of Superintendents, Inspectors and Deputy Inspectors *plus* the sanctioned strength of Sub-Inspectors and that for Sergeants at 12 per cent. of the combined total of half the sanctioned strength of the higher posts *plus* the sanctioned strength of Sergeants. This calculation for determining separately the reserve of Indian and European Officers was based on the fact that promotions to the rank of Deputy Inspector were made alternately from the ranks of Sub-Inspectors and Sergeants. With the replacement of Sergeants by Indian Sub-Inspectors the position has changed. Promotions to the Deputy Inspectors' rank are now made in the proportion of 3 Sub-Inspectors to 2 Sergeants. The leave reserve of Indian and European Sub-Inspectors should therefore be in the proportion of 3 to 2.

2. The permanent strength of officers is—

Superintendents	10
Inspectors	32
Deputy Inspectors	31
Sub-Inspectors (Indians)	117 + 17 L. R.
Sub-Inspectors (Europeans)	58 + 14 L. R.

The leave reserve worked out in the proportion mentioned in the foregoing paragraph comes to $22\frac{27}{50}$ for Indian Sub-Inspectors and $10\frac{22}{50}$ for European Sub-Inspectors, i.e. 33 as against the present reserve of 31 officers. An addition of 2 Sub-Inspectors is therefore required.

Similarly for the temporary establishment of 1 Superintendent, 1 Inspector, 2 Deputy Inspectors and 15 Sub-Inspectors a leave reserve of 2 Sub-Inspectors is required.

The cost of 4 reserves for 11 months of the year 1942–43 amounts to Rs. 10,730 as detailed below :—

29-A, Police—Presidency Police—City Police.

	Cost per mensem. Rs. a. p.
Pay of Establishment—	
4 Sub-Inspectors in the scale of Rs. 125—5—200 ..	500 0 0
Allowances, Honoraria, etc.—	
4 Sub-Inspectors at Rs. 15 each per mensem	60 0 0
Clothing allowance—	
4 Sub-Inspectors at Rs. 10 each per mensem	40 0 0
Contingencies—	
Rent—	
4 Sub-Inspectors at Rs. 60 each per mensem	240 0 0
	840 0 0
	× 11
	9,240 0 0
Non-recurrent—	
Supply of outfit to 4 officers at Rs. 250 each	1,000 0 0
Purchase of furniture	150 0 0
Cost of 4 revolvers at Rs. 85 each	340 0 0
	1,490 0 0
Total ..	10,730 0 0

ITEM 27. Leave and training reserve for the C. I. D. and Criminal Tribes Branch and grant of the C. I. D. allowance to men of the Divisional Police attached to the C. I. D. in Bombay City.

Recurrent	Rs. 13,935	Non-recurrent	Rs. *Nil.*
Total	,, 13,935	Ultimate annual recurrent ..	,, 16,639

Remarks.—In 1929 the Commissioner of Police, Bombay, represented to Government that the police force consisting of 2 Jamadars, 24 Head Constables and 41 Constables sanctioned for the C. I. D. in Bombay City in the Police Reorganisation Scheme of 1911 contained no leave and training reserve with the result that as soon as any member of the abovementioned staff was granted leave, another Jamadar, Head Constable or Constable, as the case might be, had to be deputed to the C. I. D. from the Divisional Police, thus depleting the Divisional Police strength and causing serious dislocation of division Police work.

29, POLICE—contd.

Similarly, the Criminal Tribes Branch working under the Deputy Commissioner of Police, C. I. D., Crime Branch, consisted of 2 Head Constable Writers and 8 Constables, but contained no leave or training reserve and the same difficulty is now experienced in finding substitutes when any member of the Branch goes on leave.

It has also been represented to Government that 24 Constables of the Divisional Police transferred to the C. I. D. have not been given the C. I. D. allowance of Rs. 3 per mensem, though they are doing exactly the same kind of work as those who are in receipt of the allowance. This anomalous and unfair treatment gave rise to heartburning and discontent.

Government after carefully considering the grievances represented by the Commissioner of Police administratively approved of the following proposals :—

(*a*) Addition of 10 Constables to the strength of the C. I. D. to form a leave and training reserve.

(*b*) Addition of 2 Constables to the strength of the Criminal Tribes Branch to form a leave and training reserve.

(*c*) Grant of C. I. D. allowance to men of the Divisional Police attached to the C. I. D.

(*d*) Addition as a permanent measure of 15 Constables temporarily transferred from the Divisional Police to the C. I. D.

(*e*) Addition as a permanent measure of 4 Constables as leave reserve which already exists in respect of the additional strength attached to the C. I. D.

These proposals, with the exception of the grant with effect from the 1st March 1941 of the C. I. D. allowance of Rs. 3 per mensem to 15 Constables of the Divisional Police attached to the C. I. D. could not be put into effect, owing to financial stringency and the need for economy. The provision of reserves now forms an integral part of the strength of any police force and Government considers that the proposals already approved should be given effect to from the 1st April 1942. The cost on account of pay, allowances, etc., for 11 months of the year amounts to Rs. 13,935 as shown below :—

29-G, Police—C. I. D., Bombay.

	Cost per mensem. Rs. a. p.
Pay of Establishment—	
Pay of 31 Constables in the scale of Rs. 30—1/2—33—1/3—36	930 0 0
C. I. D. allowance to 24 Constables at Rs. 3 per mensem each	72 0 0
Total ..	1,002 0 0
Allowances, Honoraria, etc.—	
House rent allowance to 31 Constables at Rs. 7 per mensem each	217 0 0
Contingencies—	
Clothing charges for 31 Constables at Rs. 1-8-8 per mensem each	47 12 8
Grand Total ..	1,266 12 8
	× 11
	13,934 11 4 or 13,935 in round figures.

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29, POLICE—contd.

ITEM 28. Use of wireless for police purposes in Bombay City.

Recurrent ..	.. Rs. 9,835	Non-recurrent ..	.. Rs. 14,787
Total ..	.. „ 24,622	Ultimate annual recurrent ..	„ 12,126

With the approval of the then Legislative Council, Government sanctioned in the year 1936-37 a wireless installation at the Head Police Office, Bombay, as an experimental measure at a total non-recurrent cost of Rs. 5,000. The experiments in the use of wireless for police purposes since conducted by the City Police were reported to be very satisfactory and in order to enable the Commissioner of Police to carry on further experiments another allotment of Rs. 5,000 was placed at his disposal during the year 1938-39 with the approval of the Legislative Assembly.

2. The Commissioner of Police has since reported that the experiments conducted by him have been very successful and he considers that the adoption of wireless as one of the regular means of communication would be a great assistance to the police force during normal times and of inestimable benefit during abnormal times, such as strikes, riots, etc. Government fully agrees with the views expressed by the Commissioner of Police.

3. To put the wireless scheme on a permanent basis it is necessary to increase the present wireless equipment of the City Police and to have a permanent and whole-time staff for the operation and maintenance of the equipment, which will need constant use and attention to keep it from deterioration. The Commissioner of Police has recommended a staff of 3 Sub-Inspectors and 16 Constables for the maintenance of the wireless sets. He will find the 16 constables from the existing police strength, leaving 3 Sub-Inspectors to be provided for by Government.

4. The estimated initial cost of the proposed complete wireless communication scheme amounts to Rs. 13,657 as shown in statement "A" while the annual maintenance charges of the equipment amount to Rs. 3,400 as shown in statement "B". The total cost of the scheme for the 11 months of the next financial year amounts to Rs. 9,835 as shown in detail below :—

29, Police—C. I. D. (Bombay).

	Cost per mensem.	
Pay of Establishment—	Rs.	
3 Sub-Inspectors on Rs. 125—5—200 per mensem each ..	375	
Allowances, Honoraria, etc.—		
Clothing allowance for 3 Sub-Inspectors at Rs. 10 per mensem each	30	
Contingencies—		
House rent for 3 Sub-Inspectors at Rs. 60 per mensem each ..	180	
	585	
	× 11	months.
	6,435	
Add annual maintenance cost of wireless equipment ..	3,400	
Total ..	9,835	
Non-recurrent—		
Initial cost of wireless equipment	13,657	
Supply of outfit to 3 Sub-Inspectors at Rs. 250 each ..	750	
Purchase of furniture	125	
Cost of 3 revolvers at Rs. 85 each	255	
	14,787	

29, POLICE—contd.

"A"

Statement showing the Estimated Initial Cost in respect of a complete Police Wireless Communication Scheme.

(1) *2 additional "Transceivers" for Mobile patrols, complete with—*

Details.		Total cost.
	Rs.	Rs.
Transmitter	1,800	
Receiver	600	
Power Supply	420	
Aerial	80	
Suppressor kit	15	
Spare valves	85	
	3,000	6,000

(2) *9 Mobile Receivers—*

(6 to be fitted to mobile vehicles including prohibition launch and light van; 3 to be stand-by receivers.)

Complete with—

Receiver	420	
Power Supply	90	
Aerial	35	
Suppressor kit	15	
Spare valves	40	
	600	5,400

(3) One Control Station Telephone at a rental of Rs. 457 per annum	457
(4) 10 Additional Batteries at Rs. 100 each (3 to each of the four "Transceivers"; 2 have already been purchased) ..	1,000
(5) *Battery Charging Unit—*	
(To charge 12 twelve-volt batteries and 27 six-volt batteries)	800
	13,657

'29, *POLICE*—contd.

"B".

Annual maintenance Cost of Wireless Equipment in Proposed Scheme.

		Rs.	Rs.
1.	*Licence fees*—		
	For Main Transmitter, four "Transceivers" and nine mobile receivers at Rs. 10 each yearly		140
2.	*Main Transmitter and Receiver*—		
	Renewal of valves	300	
	Renewal of minor parts	250	
	Renewal of Aerial	45	
	Painting of masts	100	
			695
3.	*Four Transceivers*—		
	Renewal of valves	500	
	Renewal of minor parts	350	
			850
4.	*Nine Mobile Receivers*—		
	Renewal of valves	480	
	Renewal of minor parts	350	
			850
5.	*Control Station Telephone*—		
	Rental yearly		457
6.	*Thirty-nine Batteries*—		
	Yearly up-keep in distilled water, sulphuric acid, vaseline, etc.		100
7.	*Battery Charging Unit*—		
	Renewal of Rectifiers	120	
	Renewal of Fuses, etc.	80	
			200
8.	*Morse Practice Oscillator*—		
	Renewal of valves	80	
	Repairs of Circuit	40	
			120
	Total yearly maintenance cost of all equipment ..		3,412
		Say,	3,400

29, POLICE—contd.

ITEM 29. Additional staff for traffic section of the Bombay City Police.

Recurrent	Rs. 19,997	Non-recurrent	Rs. 435
Total	„ 20,432	Ultimate annual recurrent ..	„ 23,506

Remarks.—The strength of the Traffic Section of the Bombay City Police is one Inspector, six Sub-Inspectors, one Jamadar, 39 Head Constables and 198 Constables. This number is now quite inadequate to meet the increase in traffic duties due to the following causes :—

(*a*) Many new traffic regulations have come into force and many new roads have been opened to traffic due to the expansion of the City principally in its northern and southern areas.

(*b*) Many changes have been made for the better regulation of traffic such as " one way streets " round-abouts, special parking areas and unilateral parking systems have been introduced in certain busy streets. These require the services of patrol men who must constantly be on the watch to enforce the rules. Similarly according to the regulation introduced in 1938, all traffic must now pull up at the kerbs in the direction of running traffic. This also requires the services of patrol men.

(*c*) New regulations imposed for A. R. P. purposes in respect of head lights and parking lights on motor vehicles have given extra duties to traffic men.

(*d*) Pedestrians are being educated to cross the streets at certain demarcated pedestrian crossings at busy junctions. The services of traffic policemen are required to control these crossings.

(*e*) Greater traffic supervision is necessary for the control of vehicles at cinemas especially in the Fort area.

2. In all 80 additional traffic posts have been created and the number of men required to man and control them is 80 *plus* a leave and training reserve of 12 men, i.e., 15 Head Constables and 77 Constables. It is also necessary to create a post of a Deputy Inspector in the traffic section to assist the Inspector who is at present overworked having to deal with on an average 1,500 cases of traffic offences monthly and to supervise all cash transactions which supervision is ordinarily done by a Deputy Inspector at a Police Station. Government is satisfied that the time has come to increase the strength of the traffic section by 1 Deputy Inspector, 15 Head Constables and 77 Constables and proposes to sanction in the first instance the employment of 1 Deputy Inspector, 6 Head Constables and 27 Constables from 1st April 1942. The cost on account of pay, allowances, etc., of these additional men for 11 months of the year including non-recurrent expenditure, amounts to Rs. 20,432 as shown below :—

29-A, Police—Presidency Police—City Police.

	Cost per mensem. Rs. a. p.
Pay of Establishment—	
1 Deputy Inspector on Rs. 275 per mensem	275 0 0
6 Head Constables in the scale of Rs. 38—1—50 ..	228 0 0
Special pay at Rs. 3-8-0 each per mensem ..	21 0 0
27 Constables in the scale of Rs. 30—½—33—⅓—36 ..	810 0 0
Special pay at Rs. 2 each per mensem	54 0 0
	1,388 0 0
Allowances, Honoraria, etc.—	
Conveyance allowance to Deputy Inspector at Rs. 30 per mensem	30 0 0
Clothing allowance to Deputy Inspector at Rs. 10 per mensem	10 0 0
House rent to 6 Head Constables at Rs. 10 each per mensem	60 0 0
and	
27 Constables at Rs. 7 each per mensem	189 0 0
	289 0 0

29, POLICE—contd.

	Rs. a. p.
Contingencies—	
House rent to Deputy Inspector at Rs. 90 per mensem ..	90 0 0
Clothing charges of 6 Head Constables and 27 Constables at Rs. 1-8-8 per mensem	50 14 0
	140 14 0
Total ..	1,817 14 0
	×11
	19,996 10 0
	or
	19,997 in round figures.
Add—	
Non-recurrent expenditure—	
Free supply of outfit for an officer at Rs. 250 ..	250 0 0
Cost of revolver for an officer	85 0 0
Cost of furniture	100 0 0
	435 0 0
Grand Total ..	20,432 0 0

ITEM 30. Additional establishment for Traffic Department, Bombay City Police.

Recurrent	Rs. 4,345	Non-recurrent	Rs. 100
Total	,, 4,445	Ultimate annual recurrent ..	,, 6,760

Remarks.—The Traffic Department of the Bombay City Police was first established in 1924, but no clerical establishment was provided for it. Clerical work was done by the executive staff of Inspectors and Sub-Inspectors detailed for traffic duty in addition to their duties and it was only in October 1938 that one clerk was sanctioned.

As the volume of clerical work began to grow with the increasing traffic problems in the city, the Commissioner of Police represented to Government in February 1940 the need for an adequate staff. He considered it imperative that the Department should have its own clerical staff in the interest of efficiency.

He, therefore, requested that the following additional establishment should be sanctioned :—

1 Head Clerk on Rs. 145—5—180—10—230.
5 Clerks on Rs. 50—5/2—90 with shorthand allowance for one of them.

Government, however, sanctioned only three clerks for a period of one year, in the first instance, and requested the Commissioner of Police to try and reshuffle the work with some of the Branches in his office with a view to see whether the staff for the proposed self-contained Traffic Branch could not be found from the existing clerical strength of the Bombay City Police Department.

In February 1941, the Commissioner of Police reported that the three clerks sanctioned were unable to cope with the clerical work and that he was unable to spare anybody from his office clerical staff to assist them as the latter was already overworked, and that he had still to divert from their legitimate duties six English-knowing Traffic Constables to assist the clerks for the major part of every day per week and requested that the three clerks may be made permanent and the balance of the establishment asked by him previously, viz., 1 Head Clerk, 1 Clerk and 1 Stenographer should be sanctioned immediately. The Commissioner of Police has since agreed for the time being to depute one of the four stenographers from the Head Office to the Traffic Section and retain in the Head Office one of the clerks to be sanctioned for the Traffic Section.

29, POLICE—contd.

Government has carefully examined the statistics furnished by the Commissioner of Police in respect of the work done in his office and also that done in the Traffic Section and is satisfied as to the necessity of the additional staff required. It is therefore proposed that the three temporary clerks should be made permanent from the 1st April 1942 and that the additional establishment of one Head Clerk and two clerks should also be sanctioned as a permanent measure.

The extra expenditure involved during 1942-43 amounts to Rs. 4,445 as shown below :—

29, Police—Presidency Police—Superintendence.

	Cost per mensem.
Pay of Establishment—	Rs.
1 Head Clerk on Rs. 145—5—180—10—230 per mensem ..	145
5 Clerks on Rs. 50—5/2—90 per mensem	250
	395
	×11
	4,345
Non-recurrent—	
Cost of Furniture for one Head Clerk and two clerks ..	100
Total ..	4,445

ITEM 31. Appointment of an additional Sub-Divisional Officer for Sholapur District.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, *Nil.*	Ultimate annual recurrent	.. ,, 8,493

Remarks.—The present organisation in Sholapur District is as follows :—

1 District Superintendent of Police	.. Sholapur City and Talukas of Sholapur and Barsi.
1 Sub-Divisional Officer	.. Talukas of Pandharpur, Sangola, Malshiras, Karmala and Madha.
1 Deputy Superintendent of Police	.. Home Deputy Superintendent of Police.

The Home Deputy Superintendent remains always in Sholapur City and is in charge of the District Superintendent of Police's office. Technically the District Superintendent of Police is in charge of the City but in practice a considerable measure of control is exercised by the Home Deputy Superintendent of Police, who in his capacity of Assistant to the District Superintendent of Police, makes himself acquainted with all the Police work of the City and its many problems and is in a position to take action in the absence of the District Superintendent of Police.

The main problem in the Police administration of Sholapur is confined to the City itself which requires special attention on account of its notoriously turbulent character and its importance from the political, communal and industrial points of view. For a number of years past there have been complaints that the District Superintendent of Police cannot deal adequately with his duties whether those appertain to the City or the District. It is therefore essential that he should devote a good deal of his time and attention to the City. This is at present rendered difficult by his having to deal with the detailed work of his sub-division including the frequent visitation of a large number of crimes and by the general supervision which he has to exercise over the district as a whole. In the same way his duties in the City prevent the District Superintendent of Police from dealing properly with his district work. Government satisfied itself that as at present constituted the task of the District Superintendent of Police is greater than he can be expected to carry out thoroughly and efficiently and accordingly decided to relieve him of some of his district duties by creating an extra sub-divisional officer for the District and rearranging the existing charges. An additional appointment of Deputy Superintendent of Police with an establishment consisting of a Sub-Inspector Reader provided from the sanctioned strength, 2 junior grade clerks, 3 armed constable orderlies and 1 peon was sanctioned temporarily for the period ending 28th February 1942. It is now proposed to make all these appointments permanent. The cost on account of pay and allowances for 12 months of the year amounts to Rs. 5,710 as shown below :—

29, POLICE—contd.

"29, *POLICE—DISTRICT EXECUTIVE FORCE—DISTRICT POLICE.*

	Cost per mensem. Rs. a. p.
Pay of Officers—	
1 Deputy Superintendent of Police—Pay Rs. 200—800 ..	330 0 0
Pay of Establishment—	
Office and inferior establishment—	
2 Clerks on Rs. 25—5/2—55	50 0 0
1 Peon on Rs. 14 per mensem	14 0 0
Police Force—	
3 Constables in the scale of Rs. 20—1/3—1/7—2/10—24..	60 0 0
	124 0 0
Allowances, Honoraria, etc.—	
Compensatory allowance to 3 Constables at Rs. 2 each per mensem	6 0 0
Contingencies—	
House rent to 3 Constables at Rs. 4 each per mensem ..	12 0 0
Clothing charges for 3 Constables at Rs. 1·25 each per mensem	3 12 0
	21 12 0
Total ..	475 12 0
	× 12
	5,709 0 0
	or
	5,710 in round figures.

ITEM 32. Additional post of Inspector of Police for Deolali Police Station.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ *Nil.*	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—Deolali is now a large military cantonment with a permanent force of about 5,000 officers and men. Besides it is a reinforcement Camp and sometimes has an influx of about 5 to 7 thousand troops. The only senior Police Officer is a Sub-Inspector whose time is taken up in the day to day work of the Police Station and who cannot therefore deal with the many problems that arise in which the military are concerned. The appointment of a more senior Police Officer was considered to be quite necessary in order that the Police may be in a position to maintain their dignity and authority vis-a-vis the military. Government therefore sanctioned the appointment of an Inspector of Police for the period up to 28th February 1942 and provided him with a Constable orderly and writer from the existing strength of the police force. It is

29, POLICE—contd.

proposed to continue the appointment temporarily during the period of the war. The cost on account of pay and allowances next year amounts to Rs. 4,260 as shown below :—

29, Police—District Executive Force—District Police.

	Cost per mensem. Rs. a. p.
Pay of Officers—	
Pay of Inspector in the scale of Rs. 180—15/2—255—270—300	180 0 0
Allowances, Honoraria, etc.—	
Conveyance allowance at Rs. 25 per mensem	25 0 0
Clothing allowance at Rs. 3-12-0	3 12 0
Compensatory allowance Rs. 50 per mensem	50 0 0
House rent Rs. 96 per mensem	96 0 0
	174 12 0
	354 12 0
	× 12
	4,257 0 0
	or
	4,260 in round figures.

ITEM 33. Appointment of an Inspector of Police for West Khandesh District.

Recurrent .. .. Rs.	*Nil.*	Non-recurrent .. .. Rs.	*Nil.*
Total .. .. „	*Nil.*	Ultimate annual recurrent .. „	4,133

Remarks.—Besides the Home Inspector, there is only one Inspector in the West Khandesh District. He is in charge of the whole district excluding the town of Dhulia and thus has a very large area to look after. In addition to crime work which is heavy and on the increase he has to take musketry practices, make departmental and other enquiries, do inspection work and a large number of other miscellaneous duties. The result is that the Inspector is unable to concentrate his attention on any area when there is an outbreak of crime there or to co-ordinate the activities of the various Sub-Inspectors. The need for an additional Inspector for West Khandesh was accepted by Government and an endeavour was made to provide one from the existing strength of Inspectors in the Province, but none could be spared from any of the districts. Government therefore sanctioned the appointment of an Inspector and a Constable writer and orderly temporarily for the period ending 28th February 1942. It is now proposed to make these appointments permanent. The cost on account of pay and allowances for 12 months of the year amounts to Rs. 3,375 as shown below :—

29, Police—D. E. F.—District Police.

	Cost per mensem. Rs. a. p.
Pay of Officers—	
Pay of Inspector in the scale of Rs. 180—15/2—255—270—300	180 0 0
Pay of Establishment—	
2 Constables in the scale of Rs. 20—1/3—1/7—2/10—24..	40 0 0
Writers' allowance to 1 Constable at Rs. 2 per mensem ..	2 0 0
Literacy allowance to 2 Constables at Rs. 2 each per mensem	4 0 0
	46 0 0

29, POLICE—contd.

	Rs. a. p.
Allowances, Honoraria, etc.—	
Conveyance allowance to Inspector at Rs. 25 per mensem	25 0 0
Clothing allowance to Inspector	3 12 0
House rent to Inspector	18 0 0
	46 12 0
Contingencies—	
House rent to 2 Constables at Rs. 3 each per mensem ..	6 0 0
Clothing charges for 2 Constables	2 8 0
	8 8 0
Total ..	281 4 0
	× 12
	3,375 0 0

ITEM 34. Appointment of a Deputy Superintendent of Police for Surat District.

Recurrent	Rs. *Nil.*	Non-recurrent	Rs. 5,730
Total	,, 5,730	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—Surat District has no permanent Sub-Divisional Officer at present. The result is that much of the District Superintendent of Police's time is taken up with work in the large City of Surat and he is unable to give as much attention as is needed to the district. In view of the communal and political tension in the district, Government has found it necessary to create a temporary appointment of a Deputy Superintendent of Police in the Surat District. The appointment was created for a period of six months in the first instance in December 1940 and it has been continued on a temporary basis since then. The present term of the appointment is due to expire in June 1942. Experience has shown that it is quite necessary to continue the appointment for a year to enable the District Superintendent of Police to exercise an effective control over the district.

The proposed Sub-Divisional officer will be placed in charge of the Bardoli Sub-Division and one of his main duties will be to study and deal with political developments in that area. He would also be of assistance to the District Superintendent of Police in respect of work in Surat City although the City will not form part of his charge.

The cost on account of the pay and allowances of the Deputy Superintendent of Police and his establishment for 12 months of the year amounts to Rs. 5,730 as shown below :—

29, Police—District Executive Force—District Police.

	Cost per mensem. Rs. a. p.
Pay of Officers—	
1 Deputy Superintendent of Police, pay Rs. 200—800 ..	330 0 0
Pay of Establishment—	
1 Sub-Inspector (Reader) in the scale of Rs. 75—5—145—150—160	75 0 0
1 Clerk on Rs. 25—5/2—55	25 0 0
1 Peon on Rs. 14 per mensem	14 0 0
	114 0 0
Allowances, Honoraria, etc.—	
Clothing allowance to Sub-Inspector at Rs. 3-5-4 per mensem	3 5 4
Contingencies—	
House rent to Sub-Inspector Rs. 30 per mensem ..	30 0 0
Total ..	477 5 4
	× 12
	5,728 0 0
	or
	Rs. 5,730 in round figures.

29, POLICE—contd.

ITEM 35. Increase in the clerical establishment of the office of the Inspector General of Police, Province of Bombay.

Recurrent ..	.. Rs. 2,940	Non-recurrent	.. Rs. *Nil.*
Total ..	.. „ 2,940	Ultimate annual recurrent	.. „ 4,200

Remarks.—The Inspector General of Police represented to Government that the sanctioned strength of the combined clerical establishment of his office, that of the Deputy Inspectors General of Police and of the Principal, Police Training School, Nasik, as it stood in 1910 was 55. During the last thirty years, the various changes in the staff of his office have resulted in an addition of only one post of Head of the Budget Section. The present staff is found to be quite inadequate to deal with the enormous increase in the clerical work due to the many problems arising out of the social, industrial and constitutional development of the country, most of which have had a bearing, directly or indirectly, on the activities of the Police Department. The work has also increased due to the introduction of Prohibition, the disturbed political and communal situation and to the war, which has necessitated the recruitment of nearly 3,000 extra men whose equipment, housing, movements, etc. have to be attended to. Also, to ensure better organization and efficiency in the prompt disposal of the increased work, it has been represented to Government that the pay scale of the Registrar of the Inspector General of Police's Office should be increased.

Government after carefully considering the question sanctioned the creation of one post of a clerk in the scale of Rs. 80—5/2—95 and five posts of clerks in the scale of Rs. 25—5/2—55 for the office of the Inspector General of Police for the period ending 28th February 1942. It is now proposed to make these appointments permanent and to raise the scale of pay of the Registrar of the office of the Inspector General of Police from Rs. 105—5—140 (old)/95—5—125 (new) to Rs. 135—5/2—150. The cost of the entire proposal in the next financial year will amount to Rs. 2,940 as shown below :—

29, Police Superintendence.

	Cost per mensem. Rs. a. p.
Pay of Establishment—	
Pay of Registrar in the scale of Rs. 135—5/2—150 ..	135 0 0
Pay of 1 clerk in the scale of Rs. 80—5/2—95 ..	80 0 0
Pay of 5 clerks in the scale of Rs. 25—5/2—50 ..	125 0 0
	340 0 0
Less pay of 1 clerk on Rs. 95—5—125	95 0 0
	245 0 0
	× 12
Total ..	2,940 0 0

ITEM 36. Increase in the clerical staff of the offices of District Superintendents of Police.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 9,840
Total ..	.. „ 9,840	Ultimate annual recurrent	.. „ 16,488

Remarks.—The existing clerical establishments were constituted in the year 1907 in the offices of the District Superintendents of Police and in the year 1912 in the offices of the Railway Superintendents of Police. Since then there has been no general reorganisation of these establishments. The inadequacy of the staff was represented on frequent occasions to Government and eventually in 1914 an annual allotment was placed at the Inspector General of Police's disposal to enable him to sanction 2 temporary clerks. This arrangement, however, was discontinued in 1922 with the introduction of revised rates of pay and no permanent increase in the cadre was made. As it became impossible to cope with the increased work literate Head Constables and Constables had to be taken from the executive force to assist in the clerical work of the offices of the Superintendents of Police. The number of Constabulary employed on these duties at present is 2 Head Constables and 73 Constables. This system has many

objectionable features. Not only are the Constables less efficient than clerks but during the time they are employed on clerical duties the executive force is deprived of the services of competent policemen which it can ill afford to lose. It was obvious that this system should no longer be continued. The Inspector General of Police recommended the appointment of 47 additional clerks. Government however sanctioned as a first instalment of this reform the appointment of 2 junior clerks in the office of the District Superintendent of Police, Kaira, and also of 3 selection grade clerks and 22 junior clerks in other districts for the period ending 28th February 1942 and the reversion of 2 Head Constables and 23 Constables to the executive force. It is now proposed to make these clerks permanent and to sanction for a period of one year the remaining 25 clerks from the next financial year. The cost of the 25 clerks to be sanctioned for one year amounts to Rs. 9,840. The ultimate annual recurrent cost of the 27 clerks to be made permanent comes to Rs 16,488.

ITEM 37. Increase in the strength of Reserve Sub-Inspectors.

Recurrent ..	.. Rs. 44,880	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 44,880	Ultimate annual recurrent ..	„ 63,492

Remarks.—In paragraph 79 of their report, the Indian Police Commission recommended that a reserve should be provided in the cadre of Sub-Inspectors at 14 per cent. of the combined cadre of Deputy Superintendents, Inspectors and Sub-Inspectors. This recommendation was accepted by Government and in the reorganisation scheme of the subordinate District and Railway Police sanctioned in 1913, the number of reserve posts provided was 103. In subsequent years, owing to various changes, this reserve was reduced to 89. In 1919, in order to meet the extra cost involved on account of the revision of pay of Head Constables and Constables this reserve was further reduced by 50 per cent. The reserve in 1940 stood at 46 and was increased to 60 in the current year.

2. The Inspector General of Police represented to Government that this reserve has proved to be entirely inadequate. There are at present 60 officiating appointments of Sub-Inspectors in existence. That is to say, one Police Station in about every six is manned by a qualified Head Constable not trained at the Police Training School. The Inspector General of Police reports that a great many of these officers are scarcely fit to hold charge of Police Stations and that this state of affairs is detrimental to the efficient working of the Police Stations. The educational qualifications of these Head Constables are also generally below those of the directly recruited officers. The Inspector General of Police therefore recommends that the reserve should be brought to its full strength, i.e., 14 per cent. of the cadre. This involves an increase in the number of reserve Sub-Inspectors from 60 to 93. The expenditure for 12 months of the year on account of 33 additional posts of Sub-Inspectors amounts to Rs. 44,880 as shown below :—

29, Police—District Executive Force.

	Cost per mensem. Rs. a. p.
Pay of Establishment—	
33 Sub-Inspectors in the scale of Rs. 75—5—145—150—160 ..	2,475 0 0
Allowances, Honoraria, etc.—	
Conveyance allowance to 33 Sub-Inspectors at Rs. 20 each per mensem	660 0 0
Clothing allowance to 33 Sub-Inspectors at Rs. 3-5-4 each per mensem	110 0 0
	770 0 0
Contingencies—	
House rent to 33 Sub-Inspectors at Rs. 15 each per mensem ..	495 0 0
	3,740 0 0
	×12
Total ..	44,880 0 0

29, POLICE—contd.

ITEM 38. Expansion of the Head Constables' Training Class at the Police Training School, Nasik.

Recurrent ..	.. Rs. 6,375	Non-recurrent ..	.. Rs. 3,600
Total ..	.. „ 9,975	Ultimate annual recurrent ..	„ 21,960

Remarks.—In 1931 Government sanctioned the scheme for the opening of a training class for Head Constables at the Police Training School, Nasik. The object of this scheme was to improve the standard of Head Constables. Owing to financial stringency the scheme was not introduced till July 1935 and the class did not actually start work till 1st January 1936. Under this scheme 100 men are put through a course of training every year, 50 in each term of 5 months. The scheme has proved a great success and the efficiency of the force has much improved. Government therefore proposes to expand the classes so as to provide for the training of 280 men instead of 100 as at present. This involves an increase in the existing instructional and clerical staff by 2 Sub-Inspectors, 4 Head Constables, 1 Head Clerk, 2 Junior clerks and 2 peons and the provision of extra furniture and equipment for the School. The cost of the proposal which will be put into effect in the course of the next financial years comes to Rs. 9,975 as shown below.

29, *Police—D.—Police Training School.*

	Cost.					
	Rs.	a.	p.	Rs.	a.	p.
Pay of establishment—						
2 Sub-Inspectors in the scale of Rs. 75—5—145—156—160 for 2 months (January and February 1943) 75×2×2	300	0	0			
Special pay to 2 Sub-Inspectors at Rs. 30 each for 2 months 30×2×2	120	0	0			
4 Head Constable Drill Instructors II grade on Rs. 43 per mensem each for 2 months (January and February 1943) 43×4×2	344	0	0			
Special pay to 4 Head Constables at Rs. 7 per mensem each for 2 months	56	0	0			
Office and inferior staff—						
1 Head Clerk on Rs.95—5—125 for 2 months (January and February 1943) 95×2	190	0	0			
2 Junior clerks on Rs. 25—5/2—55—60—5/2—75 one for 8 months and the other for 2 months 25×8 *plus* 25×2	250	0	0			
2 Peons on Rs. 14 each per mensem for 2 months 14×2×2	56	0	0			
Total ..	1,316	0	0			
Less pay of 1 Senior clerk on Rs. 80—5/2—95 for 2 months 80×2	—160	0	0			
				1,156	0	0

29, POLICE—contd.

Allowances, Honoraria, etc.—

	Rs.	a.	p.	Rs.	a.	p.
Clothing allowance to 2 Sub-Inspectors at Rs. 3-5-0 per mensem each for 2 months 3-5-0×2×2 ..	13	4	0			
Local allowance to 4 Head Constables at Rs. 5 per mensem each for 2 months 5×4×2	40	0	0			
Local allowance to Head clerk for 2 months and 1 junior clerk for 8 months and 1 junior clerk for 2 months at Rs. 10 per mensem each.						
10×2 *plus* 10×8 *plus* 10×2	120	0	0			
	173	4	0			
Less local allowance to 1 senior clerk for 2 months at Rs. 10 per mensem	—20	0	0			
	153	4	0			
Separation allowance for 20 Head Constables and Constables for 5 months and 90 Head Constables and Constables for 2 months at Rs. 10 per mensem.						
10×20×5 *plus* 10×90×2	2,800	0	0			
Travelling allowance and Railway Warrants for 110 Head Constables and Constables including Travelling Allowance for 1 Sub-Inspector and 2 Head Constable Drill Instructors ..	1,400	0	0			
				4,353	4	0
Contingencies—						
Non-contract Contingencies—						
Clothing to 4 Head Constables at Rs. 3-4-0 per mensem each for 2 months 3-4-0 × 4 × 2 ..	26	0	0			
Water supply	200	0	0			
Medicines, etc.	125	0	0			
3 Sweepers 3 × 13 × 2	78	0	0			
Service postage	100	0	0			
Gymnastic apparatus	100	0	0			
Contract Contingencies—						
Books	50	0	0			
Furniture	100	0	0			
Clothing to Peons	6	0	0			
Conservancy	80	0	0			
				865	0	0
			Total ..	6,374	4	0
Non-recurrent expenditure—						
Purchase of furniture and equipment				3,600	0	0
			Grand Total ..	9,974	4	0

or

9,975 in round figures.

ITEM 39. Women Police in the Bombay City Police Force.

Recurrent ..	.. Rs. 1,852	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 1,852	Ultimate annual recurrent ..	„ 2,020

Remarks.—In the VII Biennial Conference of the National Council of Women in India, the Council passed a Resolution urging the appointment of Women Police for work amongst women and children in Cities. The Resolution was carefully considered by Government and the conclusion reached was that while the establishment of a women police force at present is not within the bounds of practical politics, its restricted employment in Presidency towns may be found useful. For example, women constables could be usefully employed in connection with work arising out of the Children Act. It is therefore proposed to make an experiment by appointing five women constables for Bombay City for work in connection with the trial and commitment of children and juveniles sent to the Juvenile Court under the Children Act.

The total cost involved in these appointments for eleven months of the year amounts to Rs. 1,852 as shown in detail below:—

29, Police—Presidency Police—City Police.

	Cost per mensem. Rs. a. p.
(1) Pay of Establishment. 5 Women Constables (Pay Rs. 25 per mensem)	125 0 0
(2) Allowances, Honoraria, etc. House Rent Allowance. 5 Women Constables, at Rs. 7 each per mensem ..	35 0 0
(3) Contingencies. 5 Women Constables. Clothing charges at Rs. 1-10-8 each per mensem	8 5 4
	168 5 4
	× 11 months.
	1,851 10 8 or
	Rs. 1,852 (in round figures).

ITEM 40. Additional staff for the enforcement of Prohibition, Bombay, Bombay Suburban District and Thana.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 95,900
Total ..	.. „ 95,900	Ultimate annual recurrent ..	„ *Nil.*

Remarks—I. *Bombay.*—Prohibition was inaugurated on 1st August 1939 by the late Ministry and the excise preventive work in the City of Bombay and that part of the Bombay Suburban District which is to be incorporated in Greater Bombay was taken over by the Bombay City Police. An additional force consisting of 71 Officers and 978 Constabulary was sanctioned and a separate Division was added to the Bombay City Police to be mainly responsible for the preventive work under the various Prohibition orders although detention as such forms part of the general police work of all the Divisions.

Despite practical difficulties met in the recruitment and training of the men the work was taken up by the Police in right earnest and by the end of December 1,113 cases were detected.

The Prohibition policy of Government, however, was the object of much controversy and its legality was soon challenged in the Courts. In April 1940 the High Court decided that certain orders passed by Government were *ultra vires* and therefore null and void *ab initio.* Fresh orders were then issued by Government and the policy of Prohibition was continued in a modified form. The uncertainty felt throughout this period had an unsettling effect on the officers and men charged with the enforcement of Prohibition. Nevertheless a large measure of success can be said to have been attained by the fact that 3,956 cases were detected for breach of the Excise laws up to the middle of this year.

The outbreak of the war emphasised the immediate need for additional Police for war duties and in July 1940 it became absolutely necessary to transfer 338 Constabulary from the Prohibition Force to the Armed Police. With Prohibition modified and the police strength reduced the position was reviewed and the force was reorganised to suit present day needs. The Commissioner of Police reported that he required an additional 114 men to deal with the many resourceful and ingenious methods of concealment and smuggling of liquor, opium, ganja, charas, etc. resorted to by traffickers to circumvent the law. Government after careful consideration has satisfied itself that, if Prohibition is to be enforced effectively, it is essential that additional Police be employed. It therefore proposes to sanction the recruitment of 114 men for a year.

29, POLICE—contd.

II. *Bombay Suburban District and Thana.*—It has also been brought to the notice of Government that the preventive system in the prohibition area in the rest of the Bombay Suburban District and in Thana District is very defective at present. The facilities for smuggling and illicit distillation are so great that without the employment of additional men it is not possible to enforce the law. Here also Government is satisfied that it is necessary to strengthen the existing force to deal effectively with Prohibition and proposes to sanction the employment for a year of 6 Head Constables and 30 Constables in the Thana District and 10 Head Constables, 33 Constables, 10 hamals, 10 laskars, 2 women searchers and 1 clerk in the Bombay Suburban District.

The cost of these proposals for 11 months of the next financial year amounts to Rs. 95,900 as shown below :—

29-A, Police—Presidency Police—A-9—Prohibition Police.

	Cost per mensem. Rs. a. p.
Pay of Establishment—	
Bombay.	
19 Head Constables in the scale of Rs. 38—1—50.. ..	722 0 0
95 Constables in the scale of Rs. 30—½—33—⅓—36 ..	2,850 0 0
	3,572 0 0
Allowances, honoraria, etc.—	
House rent to 19 Head Constables at Rs. 10 each per mensem and 95 Constables at Rs. 7 each per mensem ..	855 0 0
Contingencies—	
Clothing charges for 19 Head Constables and 95 Constables at Rs. 1-8-8 per mensem	175 12 0
	4,602 12 0
	× 11
Total ..	50,630 4 0

29, Police—District Executive Force—Other Police—Prohibition Police—Bombay Suburban District and Thana.

	Cost per mensem. Rs. a. p.
Pay of establishment—	
(Police, Office and inferior)	
16 Head Constables—Bombay Suburban District (10), Thana (6)—on Rs. 28 per mensem	448 0 0
63 Constables—Bombay Suburban District (33), Thana (30)—on Rs. 20 per mensem in the scale of 20—1/3—1/7—2/10—24	1,260 0 0
Literacy allowance to 16 Head Constables and 63 Constables at Re. 1 per mensem each	79 0 0
10 Hamals at Rs. 15 per mensem each	150 0 0
10 Laskars at Rs. 15 per mensem each	150 0 0
2 Women Searchers at Rs. 25 per mensem each ..	50 0 0
1 Clerk on Rs. 50 per mensem in the scale of Rs. 50—5/2—90	50 0 0
	2,187 0 0

29, POLICE—contd.

	Cost per mensem. Rs. a. p.
Allowances, honoraria, etc.—	
House rent to 3 existing Sub-Inspectors in the Bombay Suburban District (difference between new and old rate, i.e. Rs. 50—25)	75 0 0
Compensatory allowance to 16 Head Constables at Rs. 9 each	144 0 0
Compensatory allowance to 63 Constables at Rs. 7 each ..	441 0 0
	660 0 0
Contingencies—	
House rent to 9 Head Constables—Bombay Suburban District (3), Thana (6)—at Rs. 10 per mensem each ..	90 0 0
47 Constables—Bombay Suburban District (17), Thana (30)—at Rs. 10 per mensem each	470 0 0
Clothing charges to 16 Head Constables and 63 Constables at Rs. 1-4-0 per mensem each	98 12 0
	658 12 0
	3,505 12 0
	× 11
	38,563 4 0
Rent of 7 telephones—Bombay Suburban District (1), Thana (6)—at Rs. 210 each	1,470 0 0
Total ..	40,033 4 0
Non-recurrent expenditure—	
2 Shelters (Thana) at Rs. 450 each	900 0 0
39 Shelters (Bombay Suburban District) at Rs. 100 each.	3,900 0 0
2 Large Boats (Bombay Suburban District) at Rs. 100 each.	200 0 0
5 Small Boats—Bombay Suburban District (2), Thana (3)—at Rs. 60 each	300 0 0
Total ..	5,300 0 0
Grand Total ..	95,963 8 0 or 95,900 in round figures.

ITEM 41. Continuance of the temporary appointment of Deputy Superintendent of Police, Satara.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 5,480
Total ..	.. ,, 5,480	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—There were two permanent Sub-Divisional officers in the Satara District till 1936. In that year one of the two posts of Sub-Divisional Officers was transferred to the Poona District, not because the Satara District did not need it, but in order to meet the more urgent demand of the Poona District. The District Superintendent, Satara, reported that crime in the District was gradually increasing. He had to do the whole work of a Sub-Divisional officer in addition to his own. Government has accepted the necessity of a second Sub-Divisional officer for Satara District and created a temporary appointment for a period of one year from 1st April 1941. The District Superintendent of Police has now reported that the additional help given to him by the appointment of a second Sub-Divisional officer has relieved him of much of the ordinary routine and he has been able to devote more attention both to the work in the District and Head Quarters. Till the post of a second Sub-Divisional officer was created, the Sub-Divisional officer, Southern Division, was over worked but the re-distribution has relieved him greatly and enabled him to attend to other matters promptly. It is now proposed to continue the temporary appointment of Deputy Superintendent of Police, Satara, and its establishment for another year.

29, POLICE—contd.

The cost on account of the pay and allowance of the Deputy Superintendent of Police and his establishment for 12 months of the year amounts to Rs. 5,480 as shown below :—

29, Police—District Executive Force—District Police.

	Cost per mensem. Rs. a. p.
Pay of officer—	
1 Deputy Superintendent of Police, Pay Rs. 200—800 ..	330 0 0
Pay of establishment—	
1 Junior Grade Clerk on Rs. 25—5/2—55	25 0 0
4 Constables in the scale of Rs. 20—1/3—1/7—2/10—24	80 0 0
Writer's allowance to 1 Constable at Rs. 2 per mensem ..	2 0 0
Literacy allowance to 1 Constable at Rs. 2 per mensem ..	2 0 0
	109 0 0
Contingencies—	
House rent to 4 Constables at Rs. 3 each per mensem ..	12 0 0
Clothing charges for 4 Constables at Rs. 1-4-0 each per mensem	5 0 0
	17 0 0
Total ..	456 0 0
	× 12
	5,472 0 0 or
	Rs. 5,480 in round figures.

ITEM 42. Increase in the strength of the Armed and Unarmed Police at Ahmedabad Headquarters.

Recurrent ..	.. Rs. 12,600	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 12,600	Ultimate annual recurrent ..	.. „ 34,930

Remarks.—The existing permanent strength of the Armed Police at Ahmedabad Headquarters is 56 Head Constables and 302 Constables. There are also 5 Head Constables and 23 Constables, unarmed, for staff duties. The riots at Ahmedabad in April last demonstrated clearly that the existing armed strength was dangerously inadequate, and its reorganisation was a matter of urgent necessity. The position was, therefore, reviewed by the Inspector-General of Police in consultation with the local officers and it was considered essential that the present strength should be increased by 124 armed and 5 unarmed men. Government accepted the necessity for this increase, but requested the Inspector-General of Police to consider and report whether it would not be possible to find these men from the additional permanent and temporary

strength sanctioned by it from time to time as an emergency reserve for the whole Province and for duties in connection with the war. The Inspector General of Police has agreed to provide 100 out of the 124 extra Armed Police from this source i.e., 50 men from the additional permanent strength sanctioned as an emergency reserve and 50 men from the additional temporary strength sanctioned for war duties, provided the latter 50 men are also made permanent, and has recommended that 24 new recruits be enlisted. Government has accepted the Inspector General of Police's recommendation and has decided to make the 50 temporary Armed Police permanent and to sanction the recruitment of 24 extra armed men from the next financial year. With this increase in the armed strength it is necessary to increase also the unarmed strength by 5 men for staff duties. The cost on account of pay and allowance for 12 months of the year for this additional strength amounts to Rs. 31,400 as shown below :—

29, Police—District Executive Force—District Police.

	Cost per mensem. Rs. a. p.
Pay of establishment—	
17 Head Constables (16 armed and 1 unarmed) on Rs. 28 each per mensem	476 0 0
62 Constables (58 armed and 4 unarmed) each on Rs. 20—$\frac{1}{3}$—$\frac{1}{7}$—$\frac{2}{10}$—24	1,240 0 0
Literacy allowance to 1 Head Constable and 4 Constables unarmed at Rs. 2 each per mensem	10 0 0
	1,726 0 0
Allowances, Honoraria, etc.—	
Compensatory allowance to 17 Head Constables at Rs. 5 each per mensem and to 62 Constables at Rs. 3 each per mensem	271 0 0
Dearness allowance to 62 Constables at Rs. 2 each per mensem	124 0 0
	395 0 0
Contingencies—	
House rent to 17 Head Constables and 62 Constables at Rs. 5 each per mensem	395 0 0
Clothing charges for 17 Head Constables and 62 Constables at Rs. 1·25 per mensem	98 12 0
	493 12 0
Total ..	2,614 12 0
	×12
	31,377 0 0

2. As provision for the 50 temporary men has already been made in the budget, the extra cost next year comes to Rs. 12,627 or Rs. 12,600 in round sum.

ITEM 43. Increase in the strength of the Local Intelligence Branch, Ahmedabad.

Recurrent ..	.. Rs. 16,400	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 16,400	Ultimate annual recurrent	.. „ 18,877

Remarks.—The existing permanent strength of the Local Intelligence Branch at Ahmedabad is 3 Sub-Inspectors, 14 Head Constables and 19 Constables. There has been no increase in this staff to meet present day requirements although the City has in the past decade grown abnormally both in population and area. It has become the metropolis of Gujarat and is increasing in importance from a commercial, political and official point of view. There are 75 mills which employ upwards of one lakh of operatives. The task of collecting and collating intelligence has become too heavy on the present staff. The recent riots at Ahmedabad demonstrated clearly the inadequacy of this staff and the urgent necessity for the reorganisation of the Branch.

29, POLICE—concld.

The matter was investigated by the local officers and it was considered essential that additional men should be allotted to specific localities under the control of an Inspector in order to keep in touch with local movements. The question was further examined by the Inspector General of Police and he has recommended that it is necessary to strengthen the staff by the addition of 1 Inspector, 1 Sub-Inspector, 10 Head Constables and 14 Constables. Government has decided to accept the Inspector General of Police's recommendation and to put it into effect from the next financial year. The cost of the additional staff for 12 months amounts to Rs. 16,400 as shown below :—

29, Police—District Executive Force—District Police.

	Cost per mensem Rs. a. p.
Pay of officers—	
Pay of Inspector in the scale of Rs. 180—15/2—255—270—300 ..	180 0 0
Pay of Establishment—	
Pay of Sub-Inspector in the scale of Rs. 75—5—145—150—160 ..	75 0 0
Pay of 10 Head Constables at Rs. 28 each per mensem	280 0 0
Pay of 14 Constables in the scale of Rs. 20—1/3—1/7—2/10—24 ..	280 0 0
Literacy allowance to 14 Constables at Rs. 2 each per mensem	28 0 0
	663 0 0
Allowance, Honoraria, etc.—	
Conveyance allowance to Inspector at Rs. 25 per mensem (Rs. 60 if a car is maintained)	25 0 0
Clothing allowance to Inspector at Rs. 3-12-0 per mensem	3 12 0
House rent to Inspector at Rs. 40 per mensem	40 0 0
Conveyance allowance to Sub-Inspector at Rs. 20 per mensem	20 0 0
Clothing allowance to Sub-Inspector at Rs. 3-5-4 per mensem	3 5 4
Plain clothes allowance	10 0 0
Compensatory allowance to 10 Head Constables at Rs. 5 each per mensem ..	50 0 0
Compensatory allowance to 14 Constables at Rs. 3 each per mensem ..	42 0 0
Cycle allowance to 10 Head Constables and 14 Constables at Rs. 3 each per mensem	72 0 0
	266 1 4
Contingencies—	
House rent to Sub-Inspector at Rs. 25 per mensem	25 0 0
House rent to 10 Head Constables and 14 Constables at Rs. 5 each per mensem	120 0 0
Clothing charges for 10 Head Constables and 14 Constables at Rs. 1-4-0 each per mensem	30 0 0
Plain clothes allowance to 10 Head Constables at Rs. 5 each per mensem ..	50 0 0
Plain clothes duty allowance to 11 Constables at Rs. 3 each per mensem ..	33 0 0
	258 0 0
Total ..	1,367 1 4
	×12
	16,405 0 0 or 16,400 0 0 in round figure

		Rs.
Grand Total—29, Police ..	Recurrent ..	1,49,496
	Non-recurrent ..	1,37,362
	Total ..	2,86,858

ITEM 44. Conversion of the additional temporary staff, etc., for science classes in the Elphinstone College, Bombay, into permanent.

Recurrent ..	.. Rs.	*Nil.*	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	*Nil.*	Ultimate annual recurrent ..	,,	16,280

Remarks.—With the introduction of the scheme of the bifurcation of studies with effect from June 1937, science teaching up to the I.Sc. stage was transferred from the Royal Institute of Science, Bombay, to the Elphinstone College, and for this purpose some additional staff was sanctioned for the Elphinstone College, Bombay, for 1937-38 and 1938-39. On account of the considerable increase in the number of students in the first and second year science classes, further additional staff and grant were sanctioned for 1940-41. As the demand for admission was still greater in 1940-41, the following additional staff and extra grants were sanctioned for 1941-42 :—

(*a*) Three assistant lecturers in the S. E. S. (one for each of the three Science Departments) in the scale of Rs. 130—10—200 with house rent allowance admissible under the rules.

(*b*) Four demonstrators (one for Physics, two for chemistry and one for biology) on Rs. 100 per mensem each.

(*c*) Two junior laboratory assistants (one for physics and one for chemistry) in the scale of Rs. 35—2—45.

(*d*) One field collector for the biology department in the scale of Rs. 35—2—45.

(*e*) Five laboratory hamals (two for physics, two for chemistry and one for biology) at Rs. 23 per mensem each to be paid from contingencies.

(*f*) Additional grant of Rs. 2,000 for contingencies.

As the question of limiting the number of students in Government colleges was under consideration, the additional teaching staff and extra grant were sanctioned from year to year. This question has been settled and the numbers of admissions in all colleges including the Elphinstone College have now been stabilized. The additional staff and grant sanctioned for 1941-42 require to be continued as a permanent measure from 1st April 1942.

ITEM 45. Conversion of the temporary post of assistant lecturer in Marathi at the Elphinstone College, Bombay, into permanent.

Recurrent ..	.. Rs.	*Nil.*	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	*Nil.*	Ultimate annual recurrent ..	,,	2,220

Remarks.—Under the scheme of the bifurcation of studies introduced with effect from June 1937, the students in the first two years' classes (both Arts and Science) have the option of taking composition in a modern Indian language such as Marathi, Urdu, etc. It is also open to the students for the B.A. examination to take Marathi as an optional subject for that examination. A post of a Lecturer in Marathi in the B.E.S. Class II was, therefore, created for the Elphinstone College with effect from June 1938. In recent years the number of students taking Marathi has considerably increased—from 25 in 1938 to about 100 in 1941. It is therefore, difficult for the lecturer in Marathi to cope with the work from the F.Y. to M.A. classes single-handed and to meet adequately the requirements of the different classes. As the lecturer in Marathi has been recognised for post-graduate teaching, he cannot, under the University regulations, do more than 13 periods of undergraduate teaching per week, while for adequate and efficient teaching, it is necessary to give at least 24 lectures per week. As different text books have been prescribed for the Arts and Science classes, it is not possible to reduce the work by combining the Arts and Science classes. A temporary post of assistant lecturer in Marathi in the scale of Rs. 130—10—200 with house-rent allowance admissible under the rules has, therefore, been sanctioned during the current year till 31st March 1942. As the assistant lecturer is also required to do part-time work in Marathi at the Sydenham College of Commerce and Economics in addition to the work in the Elphinstone College, the part-time post of an assistant lecturer in Marathi on Rs. 75 per mensem in the Sydenham College was abolished. It is necessary to continue this post of an assistant lecturer as a permanent measure with effect from 1st April 1942.

The proposal involves an extra cost of Rs. 1,800 (Pay Rs. 130 plus house rent allowance of Rs. 20 ×12) during the next year, against which there will be a saving of Rs. 900 on account of the abolition of the part-time post of assistant lecturer in Marathi at the Sydenham College of Commerce and Economics, Bombay. The net extra cost of Government during the next year will, therefore, be Rs. 900 only. The extra average annual cost will be Rs. 1,320 as under :—

	Rs.
Pay of the full-time post of assistant lecturer in Marathi at the Elphinstone College in the scale of Rs. 130—10—200	1,980
House rent allowance at Rs. 20 per mensem	240
	2,220
Deduct pay of part-time post of assistant lecturer in Marathi at the Sydenham College of Commerce and Economics on Rs. 75 abolished .	— 900
	1,320

ITEM 46. Conversion of the post of part-time temporary assistant lecturer in Ardhamagadhi and Sanskrit at the Gujarat College, Ahmedabad, into a full time post of Assistant Lecturer.

Recurrent .. .. Rs.	*Nil.*	Non-recurrent .. Rs.	*Nil.*
Total .. .. ,,	*Nil.*	Ultimate annual recurrent .. ,,	1,980

Remarks.—There is at present no separate staff for the teaching of Ardhamagadhi at the Gujarat College and the staff in Sanskrit has to teach the subject in addition to the work in Sanskrit. Owing to an increase in the number of students taking Ardhamagadhi in the college in recent years and the University regulations restricting the work of post-graduate teachers to 13 periods of undergraduate work per week, it is difficult for the staff in Sanskrit to do the teaching of Ardhamagadhi as well as Sanskrit adequately and efficiently. Ahmedabad is a centre of Jainism and of Jain Culture and the study of Ardhamagadhi (the language of the sacred Jain scriptures) has become very popular in Ahmedabad. To give some relief to the staff in Sanskrit, a temporary post of part-time assistant lecturer in Ardhamagadhi on Rs. 75 per mensem was sanctioned during the second term of the academic year 1940–41 and a similar post has been sanctioned for the current academic year also. Such temporary part-time arrangements will not meet the requirements of the college and it is possible that the University will also not approve of such arrangements. It is, therefore, proposed to create a full-time post of assistant lecturer in Ardhamagadhi and Sanskrit for the Gujarat College in the scale of Rs. 130—10—200 with effect from June 1942.

ITEM 47. Conversion of the temporary post of assistant lecturer in Marathi at the Karnatak College, Dharwar, into permanent.

Recurrent .. .. Rs.	*Nil.*	Non-recurrent .. .. Rs.	*Nil.*
Total .. .. ,,	*Nil.*	Ultimate annual recurrent .. ,,	1,980

Remarks.—Under the scheme of the bifurcation of studies into arts and science introduced with effect from June 1937, the students in the first two years' classes have the option of taking composition in English or in a modern Indian language. As it was expected that at the Karnatak College some students would take composition in Marathi, a post of part-time assistant lecturer in Marathi on Rs. 75 per mensem was created for the Karnatak College with effect from June 1937. As there was no provision for the teaching of Marathi for the B.A. Courses, it was represented in 1939 that the students wishing to take up Marathi for B.A. were handicapped. The part-time post of assistant lecturer in Marathi on Rs. 75 per mensem was therefore, converted into a full-time post of assistant lecturer in Marathi in the scale of Rs. 130—10—200 for the academic year 1939–40. Thereafter this post was continued for two years ending May 1942. The number of Marathi students is increasing. It is, therefore, necessary to continue the post on a permanent basis with effect from June 1942.

ITEM 48. Conversion of a temporary post of demonstrator in physics at the Karnatak College, Dharwar, into permanent.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, *Nil.*	Ultimate annual recurrent	.. ,, 1,200

Remarks.—There is only one full-time post of a demonstrator in physics on Rs. 100 per mensem on the staff of the Karnatak College, Dharwar. On account of increase in the number of students in the F.Y. Science class, it is not possible for the demonstrator in physics, to cope with the work single-handed. It was, therefore, found necessary to sanction a temporary demonstrator in physics during each of the three years 1939-40, 1940-41 and 1941-42. As there is a definite need for an additional demonstrator, it is necessary to sanction the post of a demonstrator in physics on Rs. 100 per mensem on a permanent basis with effect from June 1942.

ITEM 49. Entertainment of additional staff in the biology Departments of Government Colleges.

Recurrent ..	.. Rs 2,676	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 2,676	Ultimate annual recurrent	.. ,, 2,676

Remarks.—With effect from the current academic year the University of Bombay has modified the syllabus in biology for the F.Y.Sc. examination and introduced a practical examination in botany carrying 50 marks. This has increased the work in botany. As it is not possible for the existing staff in biology at the Karnatak College to cope with the increased work, it is necessary to create a post of an additional demonstrator in biology on Rs. 100 per mensem for that college. An additional post of a demonstrator in biology on Rs. 100 per mensem and an additional hamal on Rs. 23 per mensem for the biology laboratory at the Elphinstone College are also necessary.

ITEM 50. Creation of a post of lecturer in English at the College of Engineering, Poona.

Recurrent ..	.. Rs. 1,530	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 1,530	Ultimate annual recurrent	.. ,, 4,020

Remarks.—The subject "Technical Essay and Precis" has been prescribed for the final year of the B.E. degree. The present arrangement for the teaching of this subject is not satisfactory. It is, therefore, necessary in the interests of the students of the college to have a separate provision to teach the subject in all the three years of the degree course. It is also considered necessary to teach English to the students of the Diploma classes. In 1937 a proposal to create a post of a lecturer in English in the B.E.S. class II was first submitted to Government. It has, however, not been possible for Government to make the requisite provision on this account so far. As it is essential to make provision for the teaching of English in the college and in the diploma classes attached to it, it is proposed to create a post of a lecturer in English in the scale of pay of Rs. 170—500 as a temporary measure from June 1942. The proposal involves a cost of Rs. 1,530 in 1942-43 and an annual average cost of Rs. 4,020.

ITEM 51. Scheme for practical training within the College of Engineering, Poona, for students of the Degree Classes.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 2,000
Total ..	.. ,, 2,000	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—With a view to giving practical training within the College of Engineering, Poona, for students of the Degree classes, the advisory committee of the college approved in 1939 a comprehensive scheme of practical training but on account of the large financial outlay involved, it was not possible for Government to initiate the scheme. The Principal of the college, however, introduced the scheme in a simplified form in June 1940 as an experimental measure. The practical exercises prescribed are not of the nature of laboratory or workshop exercises but are more or less of the type of work which students are expected to tackle in their professional life. Pending Government's sanction to the scheme as a whole, the Principal of the College has asked for a sum of Rs. 2,000 per annum for practical exercises to be performed by the students of the Degree Classes within the college itself. Of this sum, Rs. 1,050 is for materials and Rs. 950 for labour charges and for hire of special tools and appliances. It is therefore proposed to provide Rs. 2,000 in next year's budget for this purpose.

37, EDUCATION—contd.

ITEM 52. Special grants to secondary schools which introduce practical work and vocational course.

Recurrent ..	.. Rs.	3,000	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	3,000	Ultimate annual recurrent ..	,,	3,000

Remarks.—One of the recommendations made by Vocational Training Committee was that extra grants should be paid to schools to enable them to meet the cost involved by the provision of practical work and vocational courses. This recommendation was subsequently endorsed by the Board of Secondary Education. With a view to encouraging secondary schools to introduce vocational bias, it is necessary to pay them additional grants. It is not possible to pay such grants out of the allotment available for ordinary maintenance grants to secondary schools. The additional provision proposed is intended to implement this recommendation of the Vocational Training Committee.

ITEM 53. Award of stipends to teachers for training at the Chelmsford Training College, Ghoragalli, Punjab, on behalf of European Schools in Bombay Province.

Recurrent ..	.. Rs.	2,160	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	2,160	Ultimate annual recurrent ..	,,	4,320

Remarks.—There are no facilities in this Province for the training of men required for employment as teachers in Anglo-Indian and European High Schools. It is, therefore, necessary to depute a few teachers from this Province every year to the Chelmsford Training College, Ghoragalli, Punjab, and to pay them stipends so that a fair number of trained teachers may be available for the Anglo-Indian and European Schools. Two stipends of Rs. 60 per mensem each were being awarded hitherto by Government for a period of two years. A regular scheme for the purpose with rules has now been framed and it is proposed henceforth to award stipends not exceeding three of the value of Rs. 60 per mensem to students of the Anglo-Indian and European communities of the Province of Bombay admitted to the Chelmsford Training College, Ghoragalli.

ITEM 54. Grant of free-studentships to backward class pupils in non-Government secondary schools at Dharwar, Ratnagiri, Nasik and Surat.

Recurrent ..	.. Rs.	3,900	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	3,900	Ultimate annual recurrent ..	,,	3,900

Remarks.—Government has converted the following Government secondary schools for Boys into either Primary Training Institutions or Girls' schools :—

1. The High School, Dharwar, converted into a Girls' High School.
2. The High School, Ratnagiri, converted into a Training College for Men.
3. The High School, Nasik, converted into a Training College for Women.
4. The High School, Surat, converted into a Training College for Men.

On account of the conversion of these schools the pupils of the various communities who received free-studentships in the Government High Schools at Dharwar, Ratnagiri, Nasik, and Surat have ceased to get the benefit of this concession. Scheduled class pupils attending the Government schools, closed or converted, were all eligible for free-studentships and pupils of the other backward classes were given free-studentships to the extent of 75 per cent. of their number in each school. With a view to removing the hardship in the case of backward class pupils, it is desirable to provide free-studentships at Dharwar, Ratnagiri, Nasik and Surat, in local non-Government recognised secondary schools there to the extent of the total average number of free-studentships annually awarded in the Government secondary schools concerned prior to their conversion. The average number of such free-studentships is about 95 for all the 4 places mentioned above, and the recurring cost at the average rate of Rs . 41 which represents the loss on free-studentships per pupil per year, will be Rs. 3,900 in round figures,

The distribution of the 95 free-studentships proposed to be provided for is as under :—

Place.	Number of free-studentships proposed to be provided for.	Cost to Government.
		Rs.
Dharwar	22	902
Ratnagir	1	41
Nasik	63	2,583
Surat	9	369
Total ..	95	3,895 or 3,900 in round figures.

Details of the scheme for the award of the free-studentships in question will be settled in due course.

ITEM 55. Payment of additional grant to voluntary schools having more than one teacher on the staff.

Recurrent ..	.. Rs. 5,000	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 5,000	Ultimate annual recurrent ..	,, 5,000

Remarks.—The "voluntary" schools opened under the scheme of liquidation of mass illiteracy receive grants from Government at the following rates :—

(*a*) a maintenance grant at Rs. 4 per pupil in average attendance, which may be increased to Rs. 6 in the case of girls and children of the backward classes ;

(*b*) an additional maintenance grant of Rs. 25 a year, if the teacher employed is a trained teacher ;

(*c*) an equipment grant not exceeding Rs. 35 to be paid in the first year provided that the minimum number of pupils in the school is 20.

The maximum annual grant admissible to a "voluntary" school is, however, Rs. 200 only, irrespective of the number of pupils or the number of teachers employed. Unless Government increases the maximum grant, the "voluntary" schools will not admit more than 45 to 50 pupils, as otherwise they will have to employ an additional teacher entirely at their own expense. The whole object of the scheme being the liquidation of mass illiteracy, it is clearly desirable that as many children as possible should attend these schools. It is therefore proposed to increase, with effect from the next financial year, the maximum limit of grant from Rs. 200 to Rs. 350 in the case of those voluntary schools which are required to employ more than one teacher when the number of pupils exceeds 50, subject to a capitation grant in accordance with the existing rules. The desirability and necessity of having more than one teacher will have to be proved and accepted by the Department. The cost involved in the proposal during the next financial year is estimated at Rs. 5,000.

ITEM 56. Direct grants to primary schools conducted by local authorities and private agencies under the Mass Literacy Scheme.

Recurrent ..	.. Rs. 35,000	Non-recurrent ..	.. Rs. 11,000
Total ..	.. ,, 46,000	Ultimate annual recurrent ..	,, 35,000

Remarks.—A scheme for the liquidation of mass illiteracy was launched by Government during the year 1938-39. The intention underlying the scheme is to encourage voluntary agencies to open primary schools in small villages with no existing school. It was considered that the attendance at such schools was not likely to justify the opening of regular primary schools of the standard required by the Primary Education Act ; and that, even if such schools were opened by private agencies, the local authorities with their existing resources would generally be unable to aid them adequately or in sufficient numbers. These schools opened under the Mass Literacy Scheme which are known as "Mass Literacy" or "voluntary" schools, receive grants direct from Government and not from local authorities as in the case of other

aided primary schools. The standard of instruction in them is lower than that in ordinary municipal and local board primary schools and is on a level obtaining in " B " class primary schools which are at present aided by local authorities in accordance with the provisions of the Primary Education Rules. Local Authorities have also been permitted, subject to certain conditions, to open schools under this scheme and to receive grants from Government on the same basis as voluntary agencies. The scheme has so far proved a success.

2. The provision made in the current year's budget for such grants is Rs. 7,56,000. Owing to lack of funds a warning was issued last year that no new school would be registered for grant during the current financial year unless exceptional circumstances existed. This has raised a protest from various quarters and it is undesirable to put a damper on the movement for new schools for two years in succession. Government, therefore, proposes to aid such new schools as may be opened in villages with a population of less than 700 during the course of the next financial year and it is expected that the number will be about 300. The provision required for the purpose is Rs. 46,000 as shown below :—

	Rs.
Recurring—	
(1) Maintenance grant to 300 schools at an average rate of Rs. 115 per school	35,000
Non-recurring—	
(2) Equipment grant at the rate of Rs. 35 per school	11,000
Total ..	46,000

ITEM 57. Establishment of Lokashalas.

Recurrent ..	.. Rs. 10,000	Non-recurrent ..	.. Rs. 4,000
Total ..	.. „ 14,000	Ultimate annual recurrent ..	„ 10,000

Remarks.—In January 1938 Government appointed a Committee to consider the question of the training of the Primary teachers in the Province. In its report submitted to Government in August 1938 the Committee, besides recommending a scheme for the training of all teachers already in service between the ages of 22 and 40 within a period of about 10 years, also recommended the establishment of Lokashalas for providing further general education to the teachers in service below the age of 22 as also to the future teachers of the Primary Schools. In view of the fact that the present teachers are mainly candidates with the Primary School Leaving Certificate and are thus generally too ill-equipped to derive any substantial benefit from a short course of general education combined with professional training, the Committee considered that the teachers of the future should be provided with a separate course of further general education before they take up the profession of teaching. It is expected that the new entrants as thus equipped and trained will discharge their duties efficiently in a scheme of national education such as the one contemplated in the basic schools. The Committee's recommendation is for the establishment of a new type of secondary school—the Lokashala—with a three years' course. These schools will teach all the secondary school subjects through the mother-tongue and the standard of the language study in them will be a little higher than that of the Matriculation Examination.

2. The Committee also recommended that Matriculates should be recruited as Primary teachers. The Committee considered that if the training of teachers between the ages of 22 and 40 as recommended by it was undertaken immediately and a sufficient number of Lokashalas was established as contemplated, it should be possible within a period of 10 to 15 years to bring about a state of things wherein all teachers in service would have been trained and wherein it could also be stipulated that no person who is neither a matriculate nor a Lokashala graduate shall be eligible for the post of a primary teacher.

3. Government has already accepted the recommendations of the Committee for the training of teachers in service between the ages of 22 and 40 and the necessary arrangements have also been made therefor. The scheme of starting Lokashalas for the education of the future teachers has yet to be implemented. The scheme, briefly, is as under.

The number of permanent vacancies among the ranks of primary teachers, caused every year by retirement, dismissal, death, etc., is usually assumed to be 4 per cent. of the total establishment of primary teachers. These annual vacancies in the Province are estimated to be about 1,200. It is intended that one-third of these vacancies should be allotted to Matriculates and the other two-thirds to the graduates of the Lokshalas. It is further intended that the Matriculates and Lokashala graduates should be given only one year's training which should be strictly and rigidly professional and should not include any general education as

at present, in view of the fact that these young men and women will have received a fairly adequate general education.

For the 1,200 vacancies referred to above, according to the scheme as outlined, 400 matriculates can be had without any cost to Government. But arrangements will have to be made to start a sufficient number of Lokashalas which will send out about 800 men and women every year from their final class.

For this purpose 27 Lokashalas will have to be started which will, it is expected, be able to send out 800 graduates for the 800 vacancies referred to above.

4. Government has examined the scheme as outlined above and considers that, as it is in the nature of an experiment, it should be given effect to by stages and that it should be proceeded with with caution. It is therefore considered sufficient for the present to aid, on the basis of a grant at $\frac{2}{3}$rds rate, three private Lokashalas.

A provision of Rs. 14,000 (Rs. 10,000 recurring and Rs. 4,000 non-recurring) is accordingly proposed to be made in the next year's budget on this account as a new item of expenditure—*Vide* details in the statement given below, the extension of the scheme being considered later :—

STATEMENT

Cost of a private Lokashala.

1st Year. (Number of students—35).

	Rs.	Rs.
A. Recurring—		
I. Pay of the Head Master in the grade of Rs. 75—5—125 (average 100)	675	1,200
Total, I ..	675	1,200
II. *Pay of Establishment*—		
1. No Assistant seems necessary in 1st year as for one class, there would be one Head Master and 3 part-time teachers..	....	....
2. *Part-time teachers*—		
(*a*) Allowance to Drawing teacher at Rs. 10 per mensem	90	120
(*b*) Allowance to Hindustani teacher at Rs. 10 per mensem	90	120
(*c*) Allowance to Medical Supervisor at Rs. 10 per mensem	90	120
(*d*) Allowance to Music teacher at Rs. 10 per mensem	90	120
3. Clerk—Allowance for clerical work at Rs. 15 per mensem. The clerical work can be entrusted to one of the part-time teachers	135	180
4. Peons—One peon on Rs. 13 per mensem	117	156
Total, II ..	612	816

	Cost for nine months of 1942–43.	Average annual cost.
	Rs.	Rs.
III. *Allowances, Honoraria, etc.*—		
1. Allowances to students at Rs. 7 per mensem to 80 per cent. students, i.e. 28 × 7 × 10 (as stipends are paid in advance)	1,960	2,352
Total, III ..	1,960	2,352
IV. *Contingencies*—		
1. Contract grant	100	150
2. Rent for School and Hostel at Rs. 150 per mensem ..	1,350	1,800
3. Postage	25	35
4. *Pay of inferior staff*—		
1 Cook at Rs. 12 per mensem	108	144
1 Hostel servant at Rs. 12 per mensem	108	144
1 Hamal at Rs. 12 per mensem	108	144
Total, IV ..	1,799	2,417
Total Recurring for 1 Lokashala ..	5,046	6,785
For 3 Lokashalas ..	15,138	20,355
Government grant at two-thirds rate ..	10,092	13,570
B. Non-recurring—		
1. Furniture—		
(*a*) *For Lokashala*—	Rs.	
18 dual desks, chairs, tables, black-board, etc. ..	450	
35 drawing desks and stools	420	
(*b*) *For Hostel*—		
Bania desks at Rs. 5 (35)	175	
2. Cooking utensils, wooden boards, etc.	400	
3. Science	200	
4. Library	300	
5. Games materials, etc.	100	
Total Non-recurring for 1 Lokashala ..	2,045	
For 3 Lokashalas ..	6,135	
Government grant at two-thirds rate ..	4,090	

37, EDUCATION—contd.

ITEM 58. Introduction of printing and book-binding as additional subjects in the Commercial Art Section of the Sir J. J. School of Art.

Recurrent ..	.. Rs.	1,280	Non-recurrent ..	.. Rs.	2,250
Total ..	.. „	3,530	Ultimate annual recurrent ..	„	1,280

Remarks.—Last year Government sanctioned the addition of the subjects photography, process and blockmaking and interior decoration to the syllabus of the Commercial Art Section. The Director, Sir J. J. School of Art, has now proposed two additional subjects, viz., printing and book-binding which are intended to be complementary to the subjects photography and process and blockmaking. With the introduction of these subjects the School of Art can meet the needs of these vocations which though not purely artistic call for a certain artistic appreciation, apart from practical and technical knowledge, for the production of really first class work.

The expenditure on the Printing and Book-binding classes is given separately below :—

Printing.

Recurring ..	.. Rs.	600	Non-recurring	.. Rs.	1,500

Book-binding.

Recurring ..	.. Rs.	680	Non-recurring ..	.. Rs.	750
		1,280			2,250

ITEM 59. Institution of 10 scholarships, 5 of the value of Rs. 10 per mensem each and 5 of the value of Rs. 20 per mensem each and 10 free studentships in the Reay Art Workshops of the Sir J. J. School of Art, Bombay.

Recurrent ..	.. Rs.	1,800	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. „	1,800	Ultimate annual recurrent ..	„	1,800

Remarks.—Prior to 1933, 46 scholarships of Rs. 10 per mensem each and 7 scholarships of Rs. 20 per mensem each were awarded to the students of the Reay Art Workshops, and all the students were admitted free. As a result of the Re-organisation Committee's recommendation, however, all the scholarships were abolished and a fee of Rs. 24 per annum was imposed on each student attending this section of the School. The cause of the students in the Reay Art Workshops—who are the sons of hereditary craftsmen—has been accepted as deserving of the fullest aid and sympathy. It is proposed, therefore, to institute 10 scholarships from next year, 5 of the value of Rs. 10 per mensem each and 5 of the value of Rs. 20 per mensem each. It is also proposed to grant 10 free studentships.

ITEM 60. Creation of the posts of one studio assistant on the scale of Rs. 75—5—150 and two demonstrators on an honorarium of Rs. 30 per mensem each in the Commercial Art Section of the Sir J. J. School of Art for a period of one year.

Recurrent ..	.. Rs.	*Nil.*	Non-recurrent ..	.. Rs.	1,215
Total ..	.. „	1,215	Ultimate annual recurrent ..	„	*Nil.*

Remarks.—Since its inception in 1935 the Commercial Art Section of the Sir J. J. School of Art has grown to a strength of 218 students against 211 in the Painting Section of the School. In spite of the rapid increase in the number of students there has been no increase in the strength of the staff in this section, which is composed of two teachers and one fellow, as compared with seven teachers and three fellows in the Painting Section. Moreover since this year Government has sanctioned the addition of the subjects photography, process and blockmaking and interior decoration to the syllabus of the Commercial Art Section. In view of this it is vitally essential for the efficient working of the section that Government should sanction the posts of one studio Assistant on the scale of Rs. 75—5—150 and two demonstrators on an honorarium of Rs. 30 per mensem each for one year.

ITEM 61. Award of stipends and free-studentships to backward class students under training in Primary Training institutions.

Recurrent ..	.. Rs. 4,800	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 4,800	Ultimate annual recurrent	.. ,, 4,800

Remarks.—Local Authority teachers who are deputed for training to private training institutions are paid duty pay or stipends of Rs. 10 per mensem for men and of Rs. 15 per mensem for women, and in addition they are exempted from the payment of fees, the loss of fee income on their account being made good to the authorities of the training institutions concerned by payment of fee grants. The Backward Class Board have recommended that just as in the case of Local Authority teachers backward class candidates under training in non-Government training institutions, who have either been deputed for training by private associations or who are receiving training on their own initiative may be given stipends and free-studentships. Both these classes of candidates under training are at present required to pay the fees levied by the training institutions concerned and, in addition, they have to bear other expenses while under training. Private institutions are not, as a rule, in a position to help teachers deputed by them for training to any appreciable extent; and it is reported that the candidates find it difficult to meet the expenses involved. As training for a primary teacher's career prepares candidates for a profession and enables them to earn a living, it is desirable that backward class candidates admitted into non-Government training institutions, either on behalf of private associations or on their own initiative, should not be required to pay fees, and that the loss in fee income on this account should be made good to the authorities of the training institutions concerned by the payment of special fee grants. In 1939-40, there were 26 backward class candidates in all, and it is estimated, on this basis, that roughly a provision of Rs. 1,200 will be required if backward class candidates under training in non-Government Training Institutions are not required to pay tuition fees charged to students in those institutions, and if the loss in fees incurred by these institutions on this account is made good by the payment of special fee grants to these institutions.

2. It is also proposed that a set of 25 scholarships of the value of Rs. 5 per mensem each tenable for the full course of training, viz., 2 years in the case of men and 3 years in the case of women, should be provided for some of the backward class students. It is contemplated that the scholarships should be awarded by the Educational Inspectors in consultation with the heads of the respective training institutions on the basis of the results of the Primary School Leaving Certificate Examination, and that the provisional distribution of the 25 sets between men and women students should be 15 and 10, respectively. This will involve an extra cost of Rs. 3,600 as under :—

	Rs.
(*a*) 15 sets for men for 2 years, i.e., 30 scholarships in all (Rs. 5 × 30 × 12)	1,800
(*b*) 10 sets for women for 3 years, i.e., 30 scholarships in all (Rs. 5 × 30 × 12)	1,800
Total ..	3,600

3. The total extra cost on account of the above proposals will thus be Rs. 4,800 (Rs. 1,200 for special fee grants *plus* Rs. 3,600 for scholarships).

ITEM 62. Additional provision for grants to non-Government special schools.

Recurring ..	.. Rs. 21,000	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 21,000	Ultimate annual recurrent	.. ,, 21,000

Remarks.—The present allotment for grants to special schools, other than training institutions, is only Rs. 31,090. The actual expenditure incurred last year in paying grants to the special schools amounted to Rs. 40,599 (Rs. 39,989 recurring and Rs. 610 non-recurring), so that there was an excess of about Rs. 9,500. This was met partly from the provision earmarked for grants to training institutions and partly from the provision of Rs. 8,000 for Hindustani Training Institutions. If the grants paid last year are repeated, a minimum amount of Rs. 9,500 will be required. So far, it has not been found possible to pay full admissible grants to the special schools. It, however, seems desirable to pay the full admissible grants at least

to some of the special schools and especially to schools for defectives and to industrial schools for women. An additional amount of Rs. 21,000 will be required during the year 1942-43. This will, however, enable the payment of the minimum admissible grants to certain classes of schools only, in whose case it is considered that relief is essential.

ITEM 63. Grants for the construction of buildings for Basic schools (to be financed from the Special Development Fund.)

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 20,000
Total ..	.. „ 20,000	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—Government has introduced the scheme of Basic education in compact areas in the three Divisions of the Province, viz. Gujarat, Maharashtra and Karnatak, and there are now 53 Basic schools in these compact areas. These schools require larger accommodation than ordinary schools, and the advisory committee for Basic education has pointed out that, for want of adequate and suitable accommodation, the economic and educational aspects of the experiment stand to suffer and that, therefore, all basic schools should be provided with enough accommodation as soon as possible. There are some schools which require additional accommodation, and there are others that require new buildings altogether. It is necessary to provide sufficient accommodation in these schools, so that the experiment may not suffer for want of adequate and proper accommodation. During the current year an amount of Rs. 15,000 was set apart from the provision made in the current year's budget for Primary School Buildings and was placed at the disposal of the District Building Committees, Surat and Dharwar, for constructing buildings for the Basic schools at Madhi, district Surat and at Garag, district Dharwar. During the next year it is proposed to construct about four to five buildings for other Basic schools. It is estimated that an amount of Rs. 20,000 will be required for this purpose.

ITEM 64. Conversion of the temporary staff in the Director of Public Instruction's office into permanent.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ *Nil.*	Ultimate annual recurrent	.. „ 5,842

Remarks.—Two additional posts of clerks were sanctioned temporarily owing to increase of work in the Director of Public Instruction's office. Two more posts were sanctioned and thereafter for similar reason these four posts were continued from time to time. It is now proposed that these four posts should be sanctioned on a permanent basis. The question of additional staff for this office was thoroughly investigated by a special officer deputed by Government for the purpose in 1939 and the need for such staff has been established and recognised.

ITEM 65. Additional establishment for the office of the Director of Public Instruction, Poona.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 2,040
Total ..	.. „ 2,040	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—Owing to a steady rise of work in the Director of Public Instruction's office the existing staff is unable to cope with the work and the Director has asked for 5 additional clerks in addition to one extra superintendent and one assistant superintendent. Government considers, however, that the increase in work is of a temporary character and wish to watch the situation for 2-3 years before deciding on an increase in the office staff permanently. In order however to meet the situation for the time being it is proposed to create on a temporary basis during next year two posts of clerks in the grade of Rs. 80—5/2—95 or 85—5/2—100 according as new entrants or old clerks are promoted to the two posts.

ITEM 66. Additional clerical establishment for the offices of the Deputy Educational Inspectors.

Recurrent ..	.. Rs.	4,290	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. „	4,290	Ultimate annual recurrent ..	„	*Nil.*

Remarks.—The clerical work in the offices of the Deputy Educational Inspectors has increased considerably mainly for the following reasons :—

(1) Bills of various kinds (Deputy Educational Inspectors and assistant Deputy Educational Inspectors, etc.)—pay bills, travelling allowance bills, contingent bills, magic lantern bills, etc. The increase in the number of inspecting officers has increased this work considerably.

(2) Grant-in-aid bills on account of voluntary schools and adult education classes.

(3) Maintenance of various kinds of registers.

(4) Work in connection with the District Building Committee.

(5) Annual return work.

After a careful consideration of the question, Government is satisfied that in all 13 additional posts of clerks, one each for the offices of Deputy Educational Inspectors, Thana, Poona, Satara, Sholapur, Ahmednagar, East Khandesh, Ahmedabad, Panch Mahals, Surat, Dharwar, Belgaum, Bijapur and Kanara, are necessary. It is accordingly proposed to sanction 13 additional posts of clerks in the scale of Rs. 25—5/2—55 for one year with effect from 1st April 1942, in the first instance.

ITEM 67. Establishment for the office of the School Leaving Certificate Examination Board.

Recurrent ..	.. Rs.	11,621	Non-recurrent ..	.. Rs.	1,000
Total ..	.. „	12,621	Ultimate annual recurrent.	Rs.	14,912

Remarks.—Government had under consideration the question of instituting at the end of the secondary school course an examination with a wide range of optional subjects. The need for such an examination became apparent when in accordance with their general policy for the re-organisation of secondary education in this Province, Government converted in 1939–40 some of their High Schools into Vocational High Schools. In view of the recommendations made by the Vocational Training Committee and the Board of Secondary Education, Government convened in August 1940, a conference of the representatives of the Bombay University, the Board of Secondary Education and the Educational Department at which it was unanimously agreed that there was a need for instituting a separate School Leaving Examination (apart from the Matriculation Examination). Government thereupon appointed a Committee to draw up a scheme for the S. L. C. Examination. One of the recommendations of the Committee is that a Board should be established to conduct the S. L. C. Examination, with a full-time paid Secretary who shall not be a member of the Board.

2. It is necessary to hold the first S. L. C. Examination early in 1943 as the first batch of pupils of the Government Vocational High Schools will have completed their course by that time. It is, therefore, very desirable that the S. L. C. Board should function from April 1942 and that the office of the Board should be established simultaneously, so that the Board may have sufficient time at its disposal to take the necessary preliminary steps for the S. L. C. Examination which will be held in 1943.

In view of the responsible nature of the work it is proposed to create for three years in the first instance from 1st April 1942, a special post of Secretary of the B. E. S. Class II status but outside that cadre, three posts of clerks (including a stenographer) and four posts of inferior servants (3 peons and 1 Kamathi) for the office of the S. L. C. Examination Board. It is also proposed to sanction some expenditure on allowances and recurrent and non-recurrent contingencies for the office of the Board. For the efficient working of the scheme the staff and the provision for allowances, contingencies, etc., proposed are necessary.

The details of the provision asked for are as follows :—

Serial No.	Item of expenditure.	Cost during 1942–43	Ultimate annual average cost.
1	2	3	4
	A—RECURRENT.	Rs.	Rs.
I	*Pay of Officers*—		
	Secretary to the School Leaving Certificate Examination Board on the B. E. S. Class II scale which may either be the revised scale of Rs. 170—500 or the old scale of Rs. 250—660 according as the incumbent of the post is a new entrant or not. The post should be temporary outside the cadre	170	335
II	*Pay of Establishment Clerks*—		
	(1) One Head Clerk in the grade of Rs. 135—5—180 (average Rs. 157½)	135	157½
	(2) One stenographer in the grade of Rs. 100—5/2—135 (average Rs. 117½)	100	117½
	(3) One ordinary typist clerk in the grade of Rs. 25—5/2—55 with a start of Rs. 30 for a qualified clerk (average Rs. 40)	30	40
	Peons—		
	(1) One Head Peon on Rs. 18 per mensem	18	18
	(2) One peon on Rs. 17 per mensem	17	17
	(3) One peon on Rs. 17 per mensem	17	17
		487 × 11 months.	702 × 12 months.
	Total pay of establishment ..	5,357	8,424
III	*Allowances, Honoraria, etc.*—		
	(*a*) Travelling allowance to non-official members of the Board and travelling allowance to the establishment of the Board	3,000 per annum.	3,000 per annum.
	(*b*) Dearness allowance for clerk at Re. 1 = 1 } 7 for three peons at Rs. 2 per mensem each = Rs. 6 }	77 (7×11)	84 (7×12)
	Total ..	3,077	3,084
IV	*Contingencies*—		
	(*a*) Rent for the office of the Board (at Rs. 200 per mensem)	200	200
	(*b*) Pay of inferior servants—one Kamathi and caretaker on Rs. 15 per mensem	15	15
	(*c*) Dearness allowance for one Kamathi at Rs. 2 per mensem	2	2
		217 × 11 months.	217 × 12 months.
		2,387	2,604
	(*d*) Contract contingencies	300 per annum.	300 per annum.
	(*e*) Service Postage	500 per annum.	500 per annum.
	Total Contingencies ..	3,187	3,404
	Total A (recurrent) ..	11,621	14,912
	B—NON-RECURRENT.		
V	*Contingencies*—		
	Special allotment for the purchase of furniture, books for library, etc., for the office of the School Leaving Examination Board	1,000	
	Total A and B (Recurrent and non-recurrent) ..	12,621	

No provision has been suggested for 1942-43 for remuneration to paper setters, examiners, etc., because the charge on this account will fall on the budget for 1943-44. Also before any

estimates on this account are framed it will be necessary to settle the rate of remuneration to be paid, the rate of fee to be charged to candidates for the examination and other details. Proposals in this respect will have to be submitted in consultation with the S. L. C. Examination Board after it has been constituted. It is expected that the S. L. C. Examination will soon be in a position to pay its way.

ITEM 68. Scholarships to backward class students in Colleges.

Recurring ..	.. Rs. 1,500	Non-recurring ..	.. Rs. *Nil.*
Total ..	.. ,, 1,500	Ultimate annual recurring ..	,, 1,500

Remarks.—Government has been awarding scholarships to all the scheduled class students studying in colleges. There are, however, several backward class students in colleges who are equally poor but do not get any such scholarships. It has been suggested that, as Government helps all the scheduled class students studying in colleges, it should also help as many backward class students studying in colleges as possible. It is accordingly proposed to make a provision of Rs. 1,500 in the next year's budget for grant of scholarships to the backward class students studying in colleges.

ITEM 69. Scholarships and free-studentships to scheduled class students in Colleges.

Recurring ..	.. Rs. 12,000	Non-recurring ..	.. Rs. *Nil.*
Total ..	.. ,, 12,000	Ultimate annual recurring ..	,, 12,000

Remarks.—Government has been awarding scholarships and free-studentships to the scheduled class students studying in colleges and a provision of Rs. 35,000 is made every year in the budget for the last four years. On account of this concession there is an increase in the number of scheduled class students studying in colleges with the result that the provision of Rs. 35,000 during the current year is found to be inadequate and about 13 scheduled class students could not be given scholarships. The number of scheduled class students studying in colleges during the year 1936–37 was 58 while the number of the students during the year 1940–41 had increased to 188. As it is expected that there would be a considerable increase in this number in the next and future years it is proposed to provide an additional amount of Rs. 12,000 in the next year's budget.

ITEM 70. Raising the number of scholarships in Agricultural High Schools.

Recurrent ..	.. Rs. 1,425	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 1,425	Ultimate annual recurrent ..	,, 4,800

Remarks.—The number of scholarships in the Government Agricultural High Schools require to be raised. It is, however, considered that it would be enough if only the number of scholarships was raised and not its value. It is accordingly proposed that the number for the Satara and Bijapur High Schools should be increased to ten scholarships and that the number for the Godhra High School should be raised to five sets. In the next year, the extra cost will amount to about Rs. 1,425 and thereafter, it will increase till it reaches the limit of Rs 4,800.

37, EDUCATION—concld.

ITEM 71. Grants to Research Societies.

Recurrent ..	.. Rs.	7,000	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. „	7,000	Ultimate annual recurrent ..	„	7,000

Remarks.—Government has accepted the principle of aiding institutions engaged in research work. Last year Government sanctioned a token grant of Rs. 500 each from savings in the educational budget to the institutions mentioned below :—

(*i*) Bharat Itihasa Samshodhak Mandal, Poona.

(*ii*) Gujarat Research Society, Bombay.

(*iii*) Karnatak Historical Research Society, Dharwar.

(*iv*) Gokhale Institute of Politics and Economics, Poona.

(*v*) Rajawade Samshodhan Mandal, Dhulia.

(*vi*) Islamic Research Association, Bombay.

As it is desirable to make regular provision in the budget for such grants it is proposed that an amount of Rs. 3,000 should be provided in next years's budget estimates for the purpose. An additional amount of Rs. 1,000 has been made because two more Research Societies have approached Government for grant. Government also proposes to pay a special grant up to a maximun of Rs. 3,000 to the Bharatiya Vidya Bhavan, Bombay. A total provision of Rs. 7,000 has, therefore, been made.

		Rs.
Grand Total—37, Education ..	Recurrent ..	1,29,982
	Non-recurrent ..	43,505
	Total ..	1,73,487

ITEM 72. Additional nurses at the Civil Hospital, Ahmednagar.

Recurrent ..	.. Rs. 985	Non-recurrent	.. Rs. *Nil*
Total ..	.. ,, 985	Ultimate annual recurrent	.. ,, 1,283

Remarks.—Since the average indoor attendance at the Civil Hospital, Ahmednagar, is increasing gradually every year, it is not possible for the existing staff of three nurses to cope with the nursing of the patients. Ordinarily ten nurses are required if proper nursing arrangements are to be made. It has, however, been proposed to provide two additional nurses at the hospital on the following scale of pay and allowances :—

	Rs.
Pay	.. 35—2½—45
House Rent	.. 5 per mensem.
Uniform	.. 2¼ per mensem.
Dhobi	.. 2½ per mensem.

ITEM 73. Grant-in-aid to the Nursing Association, V. S. Civil Hospital, Thana.

Recurrent ..	.. Rs. 3,500	Non-recurrent	.. Rs. *Nil.*
Total ..	.. ,, 3,500	Ultimate annual recurrent	.. ,, 3,500

Remarks.—The V. S. Civil Hospital, Thana, has accommodation for 62 beds and the daily average indoor attendance in 1940 was 45·6. The Nursing Association attached to the hospital has been recognised by Government and the Bombay Nurses Midwives and Health Visitors' Council has accorded recognition to the hospital as a training centre for midwives. The Association is maintaining five trained nurses and midwives and six student-midwives. It has applied for a grant-in-aid from Government equal to half the divisible expenditure. It is proposed to sanction with effect from 1st April 1942, a grant-in-aid to the Association equal to half its divisible expenditure subject to a maximum of Rs. 3,500 per annum during the triennium 1942-45.

ITEM 74. Creation of a post of a steward at Civil Hospital, Sholapur.

Recurrent ..	.. Rs. 880	Non-recurrent	.. Rs. *Nil.*
Total ..	.. ,, 880	Ultimate annual recurrent	.. ,, 1,104

Remarks.—There is only one clerk at the Civil Hospital, Sholapur. The clerical work has greatly increased and the clerk is unable to cope with the work single-handed. Besides, the S. M. S. Officer, in sub-charge, in addition to his professional and administrative duties, has to look to the cash transaction, accounts and supplies, and it is essential to relieve him of his non-professional duties. It is therefore proposed to create the post of a steward at this hospital in the scale of Rs. 80—5/2—95.

ITEM 75. Increase in the number of beds at the Civil Hospital, Nasik, and employment of additional staff.

Recurrent ..	.. Rs. 2,704	Non-recurrent	.. Rs. 1,688
Total ..	.. ,, 4,392	Ultimate annual recurrent	.. ,, 2,770

Remarks.—There has been a steady increase in the daily average attendance of indoor patients at the Civil Hospital, Nasik, as shown below :—

1937	70·9
1938	76·5
1939	81·1
1940	86·5

For want of sufficient accommodation and adequate staff the number of inpatients had to be kept down as far as possible up to the sanctioned number of beds by refusing admissions. It is now proposed to increase the number of beds at the Civil Hospital, Nasik, from 82 to 100

Besides, in connection with the scheme of opening training centre for student nurses at the hospital, it has been found necessary to provide at least eight gynæcological beds, and this will be feasible only if the number of beds is increased as proposed above. The proposed increase in the number of beds will involve the following additional expenditure :—

	Cost for 1942–43 11 months			Cost per annum		
	Rs.	a.	p.	Rs.	a.	p.
1 ward servant on Rs. 17 with rent-free quarters or house-rent allowance at Rs. 1-8-0 per mensem ..	203	8	0	222	0	0
2 ward servants each on Rs. 14 per mensem+Rs. 1-8-0 house-rent allowance or rent-free quarters	341	0	0	372	0	0
1 female servant on Rs. 15 per mensem+Rs. 1-8 0 per mensem house-rent allowance or rent-free quarters ..	181	8	0	198	0	0
	726	0	0	792	0	0
Contingencies—						
Clothing to servant at Rs. 14 each biennially ..	28	0	0	28	0	0
Petty supplies, purchase of linen clothing to patients, diets to patients etc.	1,950	0	0	1,950	0	0
Non-recurring—						
Beds, lockers, furniture etc.	1,688	0	0	....		
Total ..	4,392	0	0	2,770	0	0

ITEM 76. Additional staff at the Sassoon Hospitals, Poona.

Recurrent	Rs. 2,261	Non-recurrent	Rs. *Nil.*
Total	„ 2,261	Ultimate annual recurrent ..	„ 2,454

Remarks.—The indoor and outdoor attendance at the Sassoon Hospitals, Poona, has considerably increased during the last four years as shown below :—

	Indoor.	Total no. of patients treated
1937	261·9	7,510
1938	296·6	9,832
1939	313·7	9,120
1940	339·9	11,090

In view of the growing needs of the hospital, an additional staff of ward servants is quite necessary. According to the usual ratio of one ward servant to six patients, the hospital should have 71 ward servants, while there are at present only 50 at the hospital. It is therefore proposed to entertain 12 additional ward servants at the hospital. It is also proposed to convert the existing two posts of hamals into those of ward servants and the post of shop boy into that of ward servant. The proposal involve the following expenditure :—

	No. of posts	Expenditure during 1942–1943 for 11 months	Ultimate annual recurrent expenditure
Ward servant on Rs. 17 per mensem	1	187	204
Ward servants on Rs. 16 per mensem each	3	528	576
Ward servants on Rs. 15 per mensem each	4	660	720
Female ward servant on Rs. 17 per mensem	1	187	204
Female ward servant on Rs. 15 per mensem each	3	495	540
Conversion of 2 posts of hamals on Rs. 12 into those of ward servants on Rs. 15 each i.e., Rs. 6 per mensem.	2	66	72
Conversion of the post of shopboy on Rs. 17 into a post of ward servant on Rs. 17 per mensem.	1	....	....
Clothing to 12 ward servants at Rs. 11-8-0 per annum	..	138	138
Total ..	....	2,261	2,454

ITEM 77. Abolition of fees at the Training School for Nurses and Midwives at Cama and Albless Hospitals, Bombay.

Recurrent ..	.. Rs.	2,733 (loss of revenue).	Non-recurrent	.. Rs.	*Nil.*
Total ..	.. ,,	2,733 (loss of revenue).	Ultimate annual recurrent	.. ,,	2,733

Remarks.—The sanctioned number of student-midwives at the training school for nurses and midwives at the Cama and Albless Hospitals, Bombay, is 24, but the full number of students are not always forthcoming. The shortage in the required number of student-midwives has therefore to be made good by engaging temporary nurses for the proper care and treatment of patients. The cost of entertaining a temporary staff nurse is more than that of admitting two student-midwives free of instruction fees, and the abolition of fees will give more hands to work in the hospital within the same cost. Since no fees are charged at any other hospital to student-midwives, it is proposed to abolish the fees and thus remove the difficulties experienced in their recruitment. The proposal involves an annual loss in revenue of Rs. 2,733 approximately to Government.

ITEM 78. Appointment of a clerk for collection of fees frominpatients at the G. T. Hospital, Bombay.

Recurrent ..	.. Rs.	1,200	Non-recurrent	.. Rs.	*Nil.*
Total ..	.. ,,	1,200	Ultimate annual recurrent	.. ,,	1,404

Remarks.—Government sanctioned in September 1937 the creation of a post of a temporary clerk in the scale of Rs. 80—5/2—95 per mensem *plus* compensatory local allowance for the collection of fees from inpatients at the G. T. Hospital, Bombay, for a period of two years. The post has been further continued up to 28th February 1942. The collection of fees from inpatients during the last four years is as follows :—

	Rs.	a.	p.
1937–38	3,528	12	0
1938–39	2,502	14	0
1939–40	4,340	5	0
1940–41	5,726	4	0

There is an increase in the fees realised during the year 1940–1941, and the retention of the post on a permanent basis is now fully justified. It is therefore proposed to make the post of clerk permanent with effect from 1st March 1942.

ITEM 79. Creation of posts of clerk and assistant steward at J. J. Group of Hospitals, Bombay.

Recurrent ..	.. Rs.	902	Non-recurrent	.. Rs.	*Nil.*
Total ..	.. ,,	902	Ultimate annual recurrent	.. ,,	1,416

Remarks.—The clerical work has considerably increased, both in the Steward's Department and clerical section of the J. J. Group of Hospitals, and it has become difficult to cope with the heavy work with the present staff. To meet the situation temporary posts of a clerk and assistant steward have been sanctioned by Government since May 1939 and have been continued up to 31st March 1942. As the increase in the clerical work is of a permanent nature, it is proposed to sanction these posts on a permanent basis from 1st April 1942.

ITEM 80. Arrangements for Medico-Legal work at Dhond.

Recurrent ..	.. Rs. 2,007	Non-recurrent ..	.. Rs. 300
Total ..	.. „ 2,307	Ultimate annual recurrent ..	„ 3,114

Remarks.—Since the closing of its dispensary at Dhond by the District Local Board, Poona, as a measure of economy, Government has made temporary arrangements for carrying out medico-legal work and the work of medical attendance on Government servants. After examining all possibilities of substitute arrangements, it is found that there is no alternative to the dispensary at Dhond being taken over by Government for maintenance. Government is at present spending Rs. 1,944 annually over the temporary arrangements. If the dispensary is taken by Government, the annual average expenditure will amount to Rs. 3,114 (exclusive of house rent to the S. M. S. Officer) as shown below :—

Pay of Establishment.	Recurring for 11 months.	Average cost.
	Rs.	Rs.
1 S. M. S. Officer at Rs. 50	550	1,278
1 compounder 25—5/2—70	275	612
1 dresser at Rs. 15 per mensem	165	180
1 peon at Rs. 12 per mensem	132	144
1 sweeper at Rs. 15 per mensem	165	180
Contingencies	720	720
	2,007	3,114
Non-recurring—		
Contingencies	300	

The Dhond Municipality and the District Local Board, Poona, have agreed to contribute Rs. 1,250 and 200 per annum each respectively. There will thus be no extra recurring expenditure to Government as the 1,944 present expenditure plus contributions amounts to Rs. 3,394. A sum of Rs. 300 would be required for equipment as the non-recurring expenditure.

ITEM 81. Scheme for Training in X-Ray at the G. T. Hospital, Bombay.

Recurrent ..	.. Rs. 4,000*	Non-recurrent ..	.. Rs. 10,000
Total ..	.. „ 14,000*	Ultimate annual recurrent ..	„ 4,000*

* Includes Rs. 1,000 under "37-Education".

Remarks.—The present arrangement for imparting training in X-Ray at the G. T. Hospital, Bombay, is not satisfactory. X-Ray machines are expensive and are easily damaged and hence they need to be handled by properly trained men. It is, therefore, proposed to replace the existing course at the G. T. Hospital by a systematic course on the lines of the one at the Bernand Institute of Radiology, Madras, and to give a diploma to the trainees at the end of the course. The course involves a recurring annual expenditure of Rs. 4,373 and a non-recurring expenditure of Rs. 41,000. The non-recurring expenditure is for the purchase of new a X-Ray apparatus and other equipment. Government has already sanctioned an amount of Rs. 31,000 for the purchase of a new X-Ray apparatus during the current year. The non-recurring amount required for 1942–43 is Rs. 10,000.

2. The details of the recurring expenditure are as follows :—

		Recurrent for 11 months.	Ultimate annual recurrent.
		Rs.	Rs.
Honorarium to the Honorary Radiologist at Rs. 50 × 9= Rs. 450		450	450
Fees for lectures at Rs. 20 per lecture		1,740	1,740
Fees for lecturing and for supervising practical work at the Royal Institute of Science to— ..			
	Rs.		
2 lecturers	500		
2 laboratory assistants	125		
2 hamals	75		
		700	700
Contingencies (recurring)		1,110	1,110
		4,000	4,000

The expenditure on account of fees to lecturers etc. at the Royal Institute of Science, Bombay, *viz.*, Rs. 700 per annum for lecturing and supervising work and Rs. 300 per annum on contingencies will be debitable to "37-Education" and that on account of the rest of the items to "38-Medical".

ITEM 82. Additional medical staff at the Central Mental Hospital, Yeravda.

Recurrent .. .. Rs.	1,650	Non-recurrent .. .. Rs.	*Nil.*
Total .. .. „	1,650	Ultimate annual recurrent .. „	*Nil.*

Remarks.—It is proposed to create a post of B. M. S. Class II Officer at the Central Mental Hospital, Yeravda, for a period of three years in the first instance. The Officer will be able to give better attendance to the sick. This will also be a post where B. M. S. Class II Officers can be trained in Mental Hospital work. The latter reason is very cogent. The present Superintendent, N. M. Mental Hospital, Thana, will superannuate after a year's time. Also after the expansion of the Mental Hospital, Ahmedabad, an independent Superintendent will be necessary to hold charge of the asylum, as the charge will then be too big for the Civil Surgeon, Ahmedabad, to hold, in addition to his own duties. It is thus necessary to train an officer for the Superintendent's post at the earliest possible date.

ITEM 83. Opening of an additional operation theatre at the J. J. Hospital.

Recurrent .. .. Rs.	3,299	Non-recurrent .. .. Rs.	5,084
Total .. .. „	8,383	Ultimate annual recurrent .. „	4,033

Remarks.—It is considered that in the interest of patients it is essential to have an additional operation theatre at the J. J. Hospital, Bombay. In an emergency, the provision of an additional theatre will be very useful as in modern operation theatres a great deal of cleaning, sterilising and overhaul of instruments is continually necessary and a spare theatre is therefore essential. The proposal involves the following additional expenditure :—

Pay of Establishment.	Recurring for for 11 months.		Ultimate annual recurrent.
		Rs.	Rs.
Theatre assistants on Rs. 35—1—50 (average Rs. 44 per mensem) ..	1	385	528
Hamals at Rs. 22 per mensem each	2	484	528
Sweeper at Rs. 25 per mensem	1	275	300
Nursing staff.			
Senior staff nurse on Rs. 80—5—120 (with 2 annas cut in a rupee) Rs. 70 (Average Rs. 111 per mensem).	1	770	1,166
Senior probationer nurse at Rs. 25 per mensem with 2 annas cut in a rupee (Rs. 21-14-0).	1	241	263
		2,155	2,677
Other expenses for 2 nurses at Rs. 52 per mensem each		1,144	1,248
Contingencies		3,299	4,033
Non-recurrent		5,084	....

ITEM 84. Appointment of Nurses at the Civil Hospital, Ratnagiri.

Recurrent .. .. Rs.	985	Non-recurrent .. Rs.	*Nil.*
Total .. .. „	985	Ultimate annual recurrent .. „	1,275

Remarks.—At the Civil Hospital, Ratnagiri, with an accommodation for 32 beds, and a daily average attendance of 16·8 in 1940 has only one part-time nurse provided by the Red Cross Society. To improve the nursing arrangements at the hospital, the appointment of at least two nurses is essential. The cost involved in the proposal will be as shown below :—

	Cost in 1942-43.	Average cost.
	Rs. a. p.	Rs. a. p.
2 Nurses at—		
Pay 35—2—45	770 0 0	1,041 0 0
Rs. 5 per mensem, house rent allowance ..		
Rs. 2¼ per mensem, uniform allowance ..	214 8 0	234 0 0
Rs. 2½ per mensem, dhobi allowance ..		
	984 8 0	1,275 0 0

38, MEDICAL—contd.

ITEM 85. Additional staff for Civil Hospital, Ahmedabad.

Recurrent ..	.. Rs. 4,620	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 4,620	Ultimate annual recurrent ..	,, 7,518

Remarks.—It is proposed to bring the medical staff at Ahmedabad on the same level as that at Poona. The following additional appointments are considered necessary at Ahmedabad :—

	Average cost.	Cost in 1942-43.
	Rs. a. p.	Rs.
1. Tutor and Registrar—B. M. S., Class II. Pay ..	300 0 0	150
Compensatory allowance for loss of private practice ..	50 0 0	50
2. S. M. S. Officer for X-Ray Department. Pay.. ..	106 8 0	50
House-rent allowance	20 0 0	20
3. Four paid Housemen on Rs. 50 each	200 0 0	200
	676 8 0	470
Less saving on account of discontinuance of the special pay of Rs. 50 per mensem at present drawn by the Surgical Registrar and Resident Medical Officer.	50 0 0	50
	626 8 0	420
	i.e. 7,518 0 0	4,620 for 11 months.

ITEM 86. Appointment of Honorary Dental Surgeon at the Central Mental Hospital, Yeravda.

Recurrent ..	.. Rs. 363	Non-recurrent ..	.. Rs. 1,350
Total ..	.. ,, 1,713	Ultimate annual recurrent ..	,, 396

Remarks.—There is at present no Dental Surgeon at the Central Mental Hospital, Yeravda. Cases needing dental treatment have to be sent to the Sassoon Hospitals, Poona. But this arrangement entails inconvenience to, and waste of time of, the attendants at the Hospital. It is also necessary that the inmates of the Hospital should receive regular attention from a dentist. It is therefore proposed to create a post of Honorary Dental Surgeon at the Hospital. The post will carry no honorarium but it is proposed to give a conveyance allowance of Rs. 25 per mensem to the holder of the post. A recurring expenditure of Rs. 8 per mensem is also involved on account of charges for consumption of electric energy and for washing. In addition there will be a non-recurring expenditure of Rs. 1,350 on account of equipment for the Dental Department.

The proposal involves an extra recurring cost of Rs. 396 per annum. The expenditure required during the year 1942-43 will be Rs. 1,713.

ITEM 87. Conversion of posts of Assistant Professors of Embryology, Physiology and Pathology into permanent posts at the Grant Medical College, Bombay.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent	.. Rs. *Nil.*
Total ..	.. ,, ,,	Ultimate annual recurrent ..	,, 2,791

Remarks.—The posts of Assistant Professors of Embryology, Physiology and Pathology at the Grant Medical College, Bombay, are tenure appointments in the Bombay Medical Service—Class II—scale of pay. It has been represented to Government that the present terms of these appointments should be altered and the posts made pensionable, so that suitable men with high medical qualifications with aptitude for teaching can be secured for these posts and their services retained. It would also be in the interest of medical education that men should be encouraged to take up subjects like Physiology, Pathology, etc., as a career by making suitable prospects of advancement available to them in due course. With this end in view, it is considered necessary to convert these posts into permanent and pensionable appointments in Bombay Medical Service—Class II. The proposal involves additional expenditure to Government only on account of leave and pensionary charges.

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ITEM 88. Additional staff at the Mental Hospital, Thana.

Recurrent ..	.. Rs.	5,465	Non-recurrent	.. Rs.	*Nil.*
Total ..	.. ,,	5,465	Ultimate annual recurrent	.. ,,	7,673

Remarks.—At the Mental Hospital, Thana, the number of inmates has increased. The average population during the year 1940 was 476 against the authorised accommodation of 390 patients. The existing staff has found it difficult to cope with the increased work efficiently, and it is therefore proposed to entertain additional staff of an overseer, nurses, attendants, etc., at the hospital. The proposal involves the following expenditure :—

Serial No.	Designation of the post.	No. of posts.	Scales of pay.	Expenditure during 1942–43 for 11 months.	Ultimate annual recurring expenditure.
1	2	3	4	5	6
				Rs. a. p.	Rs. a. p.
1	Overseer ..	1	70—5/2—90, average cost 85-8-0	770 0 0	1,026 0 0
			Rs. 25 per mensem, special pay on passing the prescribed examination (Provisional) ..	....	300 0 0
			Rs. 6-4-0 per mensem, compensatory local allowance ..	55 0 0 @5 0 0	75 0 0
			Rs. 19 per annum, uniform allowance	19 0 0	19 0 0
			Rs. 10 per mensem, house rent in lieu of free quarters ..	110 0 0	120 0 0
				954 0 0	1,540 0 0
2	Nurses ..	2	55—5—75 (average 72-6-0) ..	1,210 0 0	1,737 0 0
			Rs. 5 per mensem, compensatory local allowance	82 8 0	120 0 0
			Rs. 25 per mensem, special pay on passing the prescribed examination (Provisional) ..	....	600 0 0
			Rs. 25 per mensem, ration allowance	550 0 0	600 0 0
			Rs. 2-8-0 per mensem, dhobi allowance	55 0 0	60 0 0
			Rs. 2-4-0 per mensem, uniform allowance	49 8 0	54 0 0
			Rs. 10 per mensem, house rent allowance in lieu of free quarters	220 0 0	240 0 0
				2,167 0 0	3,411 0 0
3	Clerk ..	1	Rs. 25—5/2—55	330 0 0	528 0 0
			Rs. 7-8-0 per mensem, compensatory local allowance ..	55 0 0	90 0 0

38, MEDICAL—contd.

Serial No.	Designation of the post.	No. of posts.	Scales of pay.	Expenditure during 1942–43 for 11 months.	Ultimate annual recurring expenditure.
1	2	3	4	5	6
				Rs. a. p.	Rs. a. p.
4	Male attendants ..	3	Rs. 20 per mensem each ..	660 0 0	720 0 0
			Rs. 2-8-0 per mensem, compensatory local allowance each .	82 8 0	90 0 0
			Rs. 4 per mensem each, house rent allowance in lieu of free quarters	132 0 0	144 0 0
5	Female attendant ..	1	Rs. 18 per mensem	198 0 0	216 0 0
			Rs. 2-8-0 per mensem, compensatory local allowance ..	27 8 0	30 0 0
			Rs. 4 per mensem, house rent allowance in lieu of free quarters	44 0 0	48 0 0
	Non-pensionable.				
6	Dhobies ..	2	Rs. 17	374 0 0	408 0 0
7	Barber ..	1	Rs. 15	165 0 0	180 0 0
8	Mali ..	1	Rs. 20	220 0 0	240 0 0
	Clothing to 3 male attendants and 1 female attendant at Rs. 14 each (biennial) ..	....	....	56 0 0	28 0 0
				5,465 0 0	7,673 0 0

ITEM 89. Grant-in-aid to the Sholapur District Local Board in respect of its rural medical relief scheme.

Recurrent ..	.. Rs. 5,500	Non-recurrent	.. Rs. *Nil.*
Total ..	.. ,, 5,500	Ultimate annual recurrent (for the quinquennium ending 31st March 1946).	,, 5,500

Remarks.—In 1933-34, the District Local Board, Sholapur, approached Government for a grant towards the cost of maintaining certain new dispensaries opened by it as a part of its scheme for the extension of medical relief in rural areas. Government sanctioned a special non-recurring grant of Rs. 5,000 for the year 1934-35. Thereafter, on the recommendation of the Surgeon General, Government sanctioned a recurring grant of Rs. 6,000 per annum. The Surgeon General has now recommended a recurring grant equal to half of the total actual expenditure incurred by the Board on the 13 dispensaries opened by it in connection with its scheme for rural medical relief, but subject to a maximum of Rs. 11,500 and also subject to adjustment at the close of the year. The grant will be paid on the condition that the Civil Surgeon, Sholapur, should have the same measure of control over these dispensaries as he has over the other municipal and District Local Board grant-in-aid dispensaries and only if the Civil Surgeon certifies every year after inspection that these dispensaries are being properly conducted and that they are serving the purpose for which they were established. It is proposed to accept the Surgeon General's recommendation which has been supported by the Commissioner, Central Division, and to make an additional provision of Rs. 5,500 on this account under "38-Medical" in the budget estimate for the year 1942-43.

38, MEDICAL—contd.

ITEM 90. Additional nurses at the Civil Hospital, Ahmedabad.

Recurrent	.. Rs. 9,688	Non-recurrent	.. Rs. 800
Total ..	.. ,, 10,488	Ultimate annual recurrent	.. ,, 13,727

Remarks.—With a view to have as many student-nurses under training as possible, it is proposed to entertain 15 student-nurses at the Civil Hospital, Ahmedabad, with the proportionate trained staff of 5 staff-nurses.

The cost involved in the proposal is detailed below :—

	Cost for 1942-43.	Cost on average basis.
	Rs.	Rs.
Non-recurring.		
Furniture—Rs. 40 per nurse for 5 staff-nurses and 15 student-nurses	800	....
Recurring.		
5 staff-nurses in the scale of Rs. 55—5—75	3,025	4,342
General Provident Fund at 1/12 of the pay	252	362
15 student-nurses in the scale of Rs. 15—5—25 ..	2,475	4,354
Cost of hiring a separate building at Rs. 150 per mensem	1,650	1,800
Other expenses	955	1,000
1 hostel supervisor at Rs. 30 per mensem	330	360
2 servants at Rs. 15 per mensem	330	360
1 cook at Rs. 16 per mensem	176	192
1 part-time sweeper at Rs. 5 per mensem	55	60
Revision of pay of 2 staff-nurses from Rs. 35 per mensem to Rs. 55—5—75 per mensem	440	897
	9,688	13,727

It is therefore necessary to provide Rs. 800 non-recurring and Rs. 9,688 recurring in 1942-43. The proposal involves an ultimate annual expenditure of Rs. 13,727.

ITEM 91. Additional Nursing Staff at the Civil Hospital, Ahmedabad.

Recurrent ..	.. Rs. 1,815	Non-recurrent	.. Rs. *Nil.*
Total ..	.. ,, 1,815	Ultimate annual recurrent	.. ,, 2,606

Remarks.—The Civil Hospital, Ahmedabad, is a training centre for nurses and midwives and has an accommodation of 300 beds. The daily average indoor attendance at the hospital was 306·0 in 1940. The nursing staff of the hospital is 58, inclusive of the Matron.

To meet the requirements of the Training Centre, the hospital requires a nursing staff of 60, exclusive of the administrative staff, viz. the Matron. Three additional staff nurses are, therefore, necessary.

It is proposed to entertain this additional staff in the scale of Rs. 55 5—75 as in Poona, since the right type of nurses do not come forward to take up the posts on the existing rate of pay, viz. Rs. 35 per mensem. The proposal involves an extra expenditure to Government of Rs. 1,815 in 1942-43 and Rs. 2,606 per annum ultimately.

38, MEDICAL—contd.

ITEM 92. Increase in the subordinate staff at the Grant Medical College, Bombay.

Recurrent .. .. Rs.	1,243	Non-recurrent .. Rs.	*Nil.*
Total .. .. „	1,243	Ultimate annual recurrent .. „	1,668

Remarks.— The work in the Departments of Pathology and Bacteriology of the Grant Medical College has greatly increased and the existing staff is unable to cope with it. It is therefore proposed to augment the staff by creating the following appointments :—

Designation.	Number of Posts.	Scale of Pay and Allowances.	Recurring expenditure during 1942-43.	Ultimate annual recurring expenditure.
			Rs.	Rs.
Laboratory assistant	2	Rs. 30—2—60	660	1,128
Laboratory servant	1	Rs. 23	253	276
Laboratory servant .. .. (One at the B. J. Hospital for Children and other at the Surgical laboratory J. J. Hospital, Bombay).	1	Rs. 22	242	264
Dearness allowance to 4 servants ..	..	....	88	....
		Total ..	1,243	1,668

ITEM 93. Arrangements for the observation of insanes at the N. M. Mental Hospital, Thana.

Recurrent .. .. Rs.	1,650	Non-recurrent .. .. Rs.	5,000
Total .. .. „	6,650	Ultimate annual recurrent .. „	1,800

Remarks.—The present arrangements for the detention of suspected insanes from Bombay City and Bombay Suburban District in cells at the Police Hospital, Bombay, etc. are unsatisfactory. A cell is not a suitable place for keeping insanes under observation, particularly when no facilities for recreation or exercise exist. It is therefore proposed to send all cases sent for observation under Sections 14, 15, 17 of the Indian Lunacy Act IV of 1912, to the N. M. Mental Hospital, Naupada, Thana, where proper facilities exist and where they will be under expert observation. With a view to regularise this procedure it will be necessary to amend rule 2 of the Bombay Lunacy Rules.

The proposal involves a non-recurring expenditure of Rs. 5,000 on account of the purchase of a motor ambulance and a recurring expenditure of Rs. 150 per month (or Rs. 1,800 per annum) on account of its maintenance at the J. J. Hospital, Bombay.

ITEM 94. Additional grants for contingencies for R. A. Podar College and M. A. Podar Hospital.

Recurrent .. .. Rs.	18,450	Non-recurrent .. .. Rs.	32,290
Total .. .. „	50,740	Ultimate annual recurrent .. „	18,450

Remarks.—Grants for recurring and non-recurring contingencies for Rambilas Anandilal Podar College and Mahadevi Anandilal Podar Hospital have been sanctioned under a few heads only, as detailed data about the requirements of such institutions were not available when they were sanctioned. After ascertaining the position of other similar institutions the Principal, Rambilas Anandilal Podar College and Superintendent, Mahadevi Anandilal Podar Hospital, has framed a detailed estimate of the recurring as well as non-recurring grants required for contingent expenditure at these institutions and it has been carefully scrutinised by the Surgeon General with the Government of Bombay.

38, *MEDICAL*—contd.

The details of the recurring and non-recurring provisions required for the two institutions have been shown in the accompanying two statements.

Statement showing the budget provision, recurring and non-recurring, required for the year 1942-43 for the Rambilas Anandilal Podar College.

Item of expenditure.	Amount of provision asked for by the Principal.	Provision recommended by the Surgeon General and approved by Government.	Remarks.
	Rs. a. p.	Rs. a. p.	
	Recurring.		
Non-Contract Contingencies—			
Medicines	2,500 0 0	2,500 0 0	
Drawing materials (Miscellaneous)	600 0 0	600 0 0	
Service, postage and telegrams	300 0 0	300 0 0	
Contract Contingencies—			
Water charges	1,000 0 0	600 0 0	
Gas charges	1,500 0 0	600 0 0	
Lighting charges	1,500 0 0	300 0 0	
Washing charges	50 0 0	....	
Telephone charges	175 0 0	175 0 0	
Petty supplies	500 0 0	100 0 0	
Garden charges	800 0 0	200 0 0	
Purchase of and repairs to furniture	2,500 0 0	500 0 0	
Laboratory expenses	1,000 0 0	500 0 0	
Books and publications	1,500 0 0	200 0 0	
Advertisement charges	200 0 0	100 0 0	
Clothing to servants	60 0 0	50 0 0	
Other miscellaneous charges	250 0 0	250 0 0	
	11,035 0 0	3,575 0 0	
Total, Recurring ..	14,435 0 0	6,975 0 0*	*Rs. 3,400 already included in the budget.
	Non-recurring.		
Furniture	2,840 0 0	800 0 0	
Dissection tables for Anatomy Dissection Room ..	3,004 0 0	3,004 0 0	
Anatomical instruments for embalment, dissections, etc., and Anatomical models and charts.	1,087 8 0	1,057 8 0	
Articles for Chemistry, Physics and Biology laboratories of the College.	1,000 0 0	1,000 0 0	
Equipment for the Physiology Laboratory	985 0 0	650 0 0	
Instruments and furniture for the Pharmacy Department (Ras Shala).	3,333 0 0	3,333 0 0	
Total, Non-recurring ..	12,249 8 0	9,844 8 0	

38, MEDICAL—contd.

Statement showing budget provisions, recurring and non-recurring required for 1942-43 for the Mahadevi Anandilal Podar Hospital.

Item of expenditure.	Amount of provision asked for by the Superintendent.	Provision recommended by the Surgeon General and approved by Government.	Remarks.
	Rs. a. p.	Rs. a. p.	
	Recurring.		
Supplies and services—			
Diet to patients	9,000 0 0	9,000 0 0	
Medicines	6,000 0 0	3,000 0 0	
Clothing to patients	100 0 0	100 0 0	
	15,100 0 0	12,100 0 0	
Non-Contract Contingencies—			
Service, postage and telegrams	100 0 0	100 0 0	
	100 0 0	100 0 0	
Contract Contingencies—			
Water charges	4,000 0 0	3,000 0 0	
Gas charges	1,700 0 0	1,000 0 0	
Lighting charges	1,700 0 0	900 0 0	
Washing charges	1,200 0 0	1,000 0 0	
Petty supplies	1,100 0 0	750 0 0	
Garden charges	300 0 0	200 0 0	
Purchase of and repairs to furniture	500 0 0	100 0 0	
Laboratory expenses	250 0 0	250 0 0	
Books and Publications	25 0 0	25 0 0	
Advertisement charges	100 0 0	100 0 0	
Clothing to servants	250 0 0	250 0 0	
Purchase of hardware, Glassware, Aluminium ..	100 0 0	100 0 0	
	11,225 0 0	7,675 0 0	
Total, Recurring ..	26,425 0 0	19,875 0 0*	*Rs. 5,000 already included in the budget for 1942-43.
	Non-recurring.		
Surgical and Gynæcological instruments	6,007 0 0	6,007 0 0	
Equipment for the Pathological Laboratory ..	7,606 0 0	7,606 0 0	
Furniture required for the Pathological Laboratory ..	1,883 8 0	1,883 8 0	
Providing cold storage in the Mortuary	6,700 0 0	6,700 0 0	
	22,196 8 0	22,196 8 0	
Purchase of linen and bedding	....	250 0 0	
Non-recurring Total ..	22,196 8 0	22,446 8 0	

ITEM 95. Additional inferior staff at Civil Hospital, Satara.

Recurrent	.. Rs.	974	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. „	974	Ultimate annual recurrent ..	„	1,062

Remarks.—The attendance of patients at the Civil Hospital, Satara, has been steadily increasing, and the necessity of having additional staff of ward servants and sweepers for proper attendance on patients has been keenly felt. The following statement shows the indoor and outdoor attendance at the hospital for the last three years :—

Year.	Average indoor attendance.	Average outdoor attendance.
1938	25·3	126·7
1939	31·0	139·2
1940	32·9	253·9

It is proposed to entertain, with effect from 1st April 1942, an additional staff of three ward-servants on Rs. 15 per mensem each *plus* Rs. 1–8–0 per mensem as house rent allowance and two sweepers on Rs. 13 per mensem each *plus* Rs. 1–8–0 per mensem as house rent allowance. The inferior servants will also be eligible for dearness allowance at Rs. 2 per mensem each.

ITEM 96. Additional staff at the Central Mental Hospital, Yeravda.

Recurrent ..	.. Rs.	23,701	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. „	23,701	Ultimate annual recurrent ..	„	21,306

Remarks.—Owing to an increase in the number of patients at the Central Mental Hospital, Yeravda, Government has sanctioned temporary additional staff at the hospital in 1939, 1940, 1941 and this has been continued up to 28th February 1942. The staff was sanctioned on the basis of the total accommodation of 1,227 patients (784 males and 443 females) at the hospital. As the number of patients at the hospital has since increased and is not likely to fall below 1,227 it is necessary to continue the two Subordinate Medical Service Officers for three years and to make the remaining staff permanent from 1st March 1942.

The proposal involves an extra average expenditure of Rs. 21,306 per annum. A provision of Rs. 23,701 will be required during the year 1942–43 as shown below :—

	Rs.
2 S. M. S. Officers	1,800
Superior establishment	15,495
Inferior establishment	1,740
Allowances etc.	3,562
Contingencies	1,104
	23,701

ITEM 97. Provision for expenditure on account of contingencies in connection with the scheme for rural medical relief.

Recurrent ..	.. Rs.	10,000	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. „	10,000	Ultimate annual recurrent ..	„	20,000

Remarks.—In accordance with the scheme for rural medical relief sanctioned by Government, subsidised medical practitioners are given a fixed monthly subsidy travelling allowance and an annual fixed grant for medicines and instruments. No provision was included in the scheme for expenditure on other items of contingent expenditure such as postage, stationery, package, railway freight and other miscellaneous charges. It was expected that such expenditure, if any, would be met by the subsidised practitioners. It is now realised that the terms

offered to subsidised medical practitioners are not very attractive and experience so far has shown that many do not stick to their appointments. It will be a distinct hardship, therefore, if they are made to bear the expenditure on account of contingencies such as postage etc. mentioned above. The District Local Boards have objected to bearing this expenditure which was not foreseen and provided for when they accepted the scheme. It is estimated that the average monthly expenditure on contingencies, other than medicines and instruments, at each centre of rural medical relief amounts to about Rs. 5 per mensem though it is likely to vary at each centre according to the amount of the correspondence and other work. It is proposed to limit the grant for each centre to the actual expenditure, subject to a maximum of Rs. 5 per mensem per centre. The total expenditure in connection with the scheme is to be met in the first instance from provincial revenues, one-fifth of it being subsequently recovered from the District Local Boards concerned. A provision of Rs. 10,000 in all has been made in the next year's budget, though the ultimate expenditure is estimated at Rs. 20,000.

		Rs.
Grand Total—38, Medical ..	Recurrent ..	1,10,575
	Non-recurrent ..	56,512
	Total ..	1,67,087

ITEM 98. Treatment of Vaccinators' Peons in non-selected districts as Government servants.

Recurrent ..	.. Rs. 51,580*	Non-recurrent	.. Rs. *Nil.*
Total ..	.. „ 51,580*	Ultimate annual recurrent	.. „ 51,580*

Remarks.—In the districts where the control of vaccination has not been transferred to the respective district local boards, the appointment of peons of vaccinators are made by the Public Health Department. The peons are regarded as servants of the local bodies concerned who pay their salaries. But their transfer etc. and administrative control over them rest with the Public Health Department. Some of the local bodies deny to these low-paid servants the benefits of leave and pension or provident fund available to their other inferior servants on the ground that the administrative control over the peons is exercised by the Public Health Department. The result is that the peons are given leave very sparingly and they get practically no leave at all. This has led to a certain amount of discontent among them. In the interests of vaccination work, control over vaccinators' peons in the non-selected districts should continue to remain with the Public Health Department. It is necessary, however, that the peons should not remain discontented. They cannot be expected to work continuously without any leave and it is necessary that they should have something to fall back upon in their old age. It is therefore proposed that these peons should be treated as Government servants, just as vaccinators in the non-selected districts are. The cost on account of the pay and permanent travelling allowance of the peons will be recovered from the local bodies concerned. The expenditure on account of the proposal mentioned above is as follows :—

	Rs.
Pay of peons	38,460
Permanent travelling allowance	5,052
Leave and pension charges	8,068
Total ..	51,580

Out of the total cost of Rs. 51,580 mentioned above, Government will have to meet from the Provincial revenues a sum of Rs. 8,068 only per annum, on account of the leave and pension charges of the peons. The remainder will be recovered from the local bodies concerned.

ITEM 99. Additional staff for the office of the Director of Public Health.

Recurrent ..	.. Rs. 3,204	Non-recurrent	.. Rs. *Nil.*
Total ..	.. „ 3,204	Ultimate annual recurrent	.. „ 3,988

Remarks.—Since 1936, the work in the office of the Director of Public Health has increased by about 30 per cent. owing to the introduction of a number of new schemes like the Sirur Health Unit, Plague Recrudescence Enquiry. Enquiry regarding anæmia in pregnancy in Kanara District, etc. and the proposed introduction of schemes like those of District Health Officers, measures against Malaria in Kanara District etc. Moreover, a large portion of the receipts in the office of the Head of the Public Health Department are of such a nature that they require to be dealt with immediately. It has also been represented to Government that, for the smooth running of the office, a File Bureau is quite essential, if delay and confusion are to be avoided. The Director of Public Health had therefore approached Government for sanction to the following additional staff in his office :—

(*i*) File Bureau—Two clerks, one on Rs. 95—5—125 and the other on Rs. 30—5/2—55, respectively.
(*ii*) Branch 'B' Sanitation—One additional clerk on Rs. 60—5/2—75.
(*iii*) Branch 'C' Accounts—One additional clerk on Rs. 80—5/2—95.
(*iv*) Store-Keeper—Rs. 30—5/2—55.
(*v*) Two peons on Rs. 17 per mensem each.
(*vi*) One Daftari on Rs. 25 per mensem.

2. As Government was convinced of the necessity of giving immediate relief the following staff was sanctioned in the current year on a temporary basis :—

(1) Two clerks for a File Bureau on Rs. 95—5—125 and Rs. 30—5/2—55 respectively.
(2) One Store-Keeper on Rs. 30—5/2—55.
(3) Two peons on Rs. 17 per mensem each.
(4) One Daftari on Rs. 25 per mensem.

* Out of which, net liability to Government is Rs. 8,068.

As the staff already sanctioned is considered to be the barest minimum required for the smooth working of the office of the Director of Public Health, it is proposed to sanction it permanently. The question of further addition to the staff will be taken up later, if it is found by experience that the additional staff already sanctioned is inadequate.

3. The cost during 1942-43 and the ultimate recurring cost of the staff proposed to be made permanent will be as follows :—

(*i*) *Recurrent cost during* 1942-43—

Pay of Establishment—

	Rs.
(1) Two clerks for a File Bureau—	
One clerk at Rs. 95 per mensem in the grade of Rs. 95—5—125 ..	1,140
One clerk at Rs. 30 per mensem in the grade of Rs. 30—5/2—55	360
(2) One Store-keeper at Rs. 30 per mensem in the grade of Rs. 30—5/2—55.	360
(3) Two peons on Rs. 17 per mensem each	408
(4) One Daftari on Rs. 25 per mensem	300
Total ..	2,568

Allowances and Honoraria—

Compensatory allowance to two clerks and the store-keeper ..	540
Seasons Tickets to two peons and Daftari	96
Total ..	636
Total annual recurrent cost ..	3,204

(*ii*) *Ultimate annual recurrent expenditure*—

	Average per annum. Rs.
Pay of Establishment—	
1 Clerk in the grade of Rs. 95—5—125 (average Rs. 117) ..	1,404
1 Clerk in the grade of Rs. 30—5/2—55 (average Rs. 46⅔) ..	560
1 Store-keeper in the grade of Rs. 30—5/2—55 (average Rs. 46⅔) ..	560
2 Peons at Rs. 17 per mensem each	408
1 Daftari on pay Rs. 25 per mensem	300
Total ..	3,232

Allowances and Honoraria—

Compensatory allowance to two clerks and the Store-keeper ..	660
Season Tickets to two peons and Daftari	96
Total ..	756
Ultimate annual recurrent total ..	3,988

ITEM 100. Grant-in-aid to the Bombay Presidency Baby and Health Week Association, Bombay, for the purchase of a motor truck.

Recurrent	.. Rs. *Nil.*	Non-recurrent	.. Rs. 5,500
Total	.. ,, 5,500	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The Bombay Presidency Baby and Health Week Association, which is carrying on health propaganda in this Province, with the help of Government for the last 16 years, is spending nearly Rs. 2,400 every year on the transport of propaganda material to various part of the Province by means of railway and bullock carts. The material consists of (*a*) a Standard Cinema Machine and an electric generator, both weighing about 10 maunds and packed in 4 cases, and (*b*) exhibits, showing how diseases like Cholera, Plague, Smallpox, etc. are spread and how they can be prevented, packed in about 30 wooden cases. Besides this, the Association is required to spend annually Rs. 2,000 in replacing damaged materials. If the Association is supplied with a motor truck, at least one-third of the loss could be saved, and more exhibitions can be arranged; similarly, the provision of microphone equipment, including loud-speakers, will enable the people to hear the lectures or the Cine Commentator clearly, and the audience will not become restive as happens frequently. It is therefore proposed to pay a grant of Rs. 5,500 to the Association to enable it to buy a motor truck and the microphone equipment.

2. The proposed provision of Rs. 5,500 is required for the following items :—

		Rs.
1.	Purchase of motor truck	4,280
2.	Alterations in the truck for fixing the Cinema Unit, etc. ..	310
3.	Microphone equipment	910
	Total ..	5,500

ITEM 101. *Malaria in Kanara District.* Supervised spraying with Pyrocide 20 in a group of villages. (To be financed from the Special Development Fund.)

Recurrent	.. Rs.	2,255	Non-recurrent	.. Rs.	*Nil.*
Total	.. ,,	2,255	Ultimate annual recurrent	.. ,,	2,255

Remarks.—Malaria is rampant in the Kanara District. With a view to eradicating malaria from this district Government has decided to make a thorough inquiry into the causes of the prevalence of malaria in the district. However this inquiry is likely to take a long time. Pending the inquiry, it is considered desirable that supervised spraying should be undertaken by rapid movement in groups of villages where there are fair means of communication. It is proposed that spraying with pyrocide 20 should be done for five months (viz. from October to February) in a year. It is proposed to incur the following expenditure for this purpose :—

Details of cost.

Staff to be engaged for five months in the year from October to February :—

	Rs.
Pay of establishment—	
One Mukadam, fairly intelligent and literate on pay Rs. 30 per mensem—30×5.	150
Allowances and honoraria—	
Permanent Travelling Allowance at Rs. 6 per mensem 6×5 ..	30
Contingencies—	
Recurrent—	
Wages to coolies at Rs. 240 per mensem 240×5	1,200
Purchase of Pyrocide 20, 320 gallons	780
Non-contract contingencies	95
Ultimate annual recurrent expenditure ..	2,255

39, PUBLIC HEALTH—contd.

ITEM 102. Grants to Municipalities for public health schemes. (To be financed from the Special Development Fund.)

Recurrent ..	.. Rs. *Nil.*	Non-recurrent	.. Rs. 10,00,000
Total ..	.. „ 10,00,000	Ultimate annual	.. „ *Nil.*

Remarks.—Government in the past used to give financial help to Municipalities on a liberal scale for their water supply and drainage schemes. The grants amounted to as much as 50 per cent. in the case of the smaller Municipalities and 24 to 33 per cent. in the case of the bigger ones. As a matter of fact, many of the schemes which have proved so useful to the urban areas would probably not have come into existence without such financial assistance from Government. Since 1931, however, such financial assistance has been practically withdrawn. The only assistance that is now given is that reduced centage charges are recovered in respect of municipal public health schemes entrusted for execution to the Government Public Works Department staff. New projects costing over Rs. 2½ crores have either been prepared or are under course of preparation. But without financial aid from Government, it is practically impossible for the Municipalities concerned to undertake these very useful schemes. Government, therefore, is of the opinion that, in the case of deserving Municipalities (i.e., those Municipalities which adequately tax themselves but are unable to meet the cost of their schemes unaided and which maintain an adequate standard of general administration and in particular, of collection of taxes), some financial aid by way of grant-in-aid should be given. Government proposes to make in the next year's budget a lump sum provision of Rs. 10 lakhs for this purpose and to finance it from the Special Development Fund.

ITEM 103. Additional Staff at the Vaccine Institute, Belgaum.

Recurrent ..	.. Rs. 4,629	Non-recurrent	.. Rs. *Nil.*
Total ..	.. „ 4,629	Ultimate annual recurrent	.. „ 5,902

Remarks.—The Vaccine Institute, Belgaum, supplies lymph on payment to local bodies in this Province as well as in Sind. Similarly, vaccine is supplied from it to some of the Indian States, Portuguese India and Somaliland. It has been represented that the work at the Institute has kept on increasing ever since it was started, that up to 1912-13 the staff was increased in proportion to the increase in the work but that thereafter, in spite of the increase in the work, the staff has not been adequately strengthened. The number of doses despatched was 750,000 in 1912-13, and it has increased to 1,550,000 in 1938-39, an increase of nearly 106 per cent. whereas the staff, which numbered 31 formerly, was increased by only 10 per cent. during the period mentioned above. In the circumstance mentioned above, the following staff was sanctioned in April 1941, up to 28th February 1942, in the first instance :—

Post.	Scale of pay.
	Rs.
1 Laboratory Assistant	80—5/2—95
1 Laboratory Assistant	25—5/2—55
1 Clerk	60—5/2—75
1 Peon	14
4 Stable Attendants	14 per mensem each.

2. It is now proposed to make the above staff permanent, and it is also proposed to sanction the following additional staff as a permanent measure, with effect from 1st April 1942 :—

(1) One Laboratory Assistant in the scale of Rs. 25—5/2—55.

(2) Two Clerks in the scale of Rs. 25—5/2—55 each.

(3) Four Stable Attendants on Rs. 14 per mensem each.

(4) One Porter on Rs. 13—1/2—20.

3. The cost during 1942-43 and the ultimate annual recurring cost will be as follows :—

(*i*) *Recurrent cost during 1942-43 of the Establishment sanctioned in April 1941*—

	Rs.
(1) One Laboratory Assistant on Rs. 80 per mensem in the scale of Rs. 80—5/2—95	960
(2) One Laboratory Assistant on Rs. 25 per mensem (qualified hands to start on Rs. 30 per mensem) in the scale of Rs. 25—5/2—55 ..	360
(3) One Clerk on Rs. 60 per mensem in the scale of Rs. 60—5/2—75	720
(4) One peon on Rs. 14 per mensem	168
(5) 4 Stable Attendants on Rs. 14 per mensem each—14 × 4 × 12 ..	672
Total recurrent cost during 1942-43 ..	2,880

(*ii*) *Ultimate annual recurrent expenditure of the establishment sanctioned in Government Resolution, General Department, No. 2571/33, dated the 3rd April 1941*—

	Rs.
One Laboratory Assistant in the scale of Rs. 80—5/2—95 (average Rs. 91)	1,092
One Laboratory Assistant in the scale of Rs . 25—5/2—55 (average Rs. 46⅔)	560
One Clerk in the scale of Rs. 60—5/2—75 (average Rs. 71) ..	852
4 Stable Attendants at Rs. 14 per mensem each	672
One peon on Rs. 14 per mensem	168
Ultimate annual recurrent total ..	3,344

(*iii*) *Recurrent cost during 1942-43 of the additional establishment proposed to be sanctioned from 1st April 1942*—

	Rs.
(1) One Laboratory Assistant in the scale of Rs. 25—5/2—55 (qualified hand to start on Rs. 30 per mensem)—30 × 11 ..	330
(2) Two Clerks in the scale of Rs. 25—5/2—55 (qualified hand to start on Rs. 30 per mensem)—2 × 30 × 11	660
(3) Four Stable Attendants on Rs. 14 per mensem each—4 × 14 × 11 .	616
(4) One Porter on Rs. 13—1/2—20—13 × 11	143
	1,749

(*iv*) *Ultimate annual recurrent expenditure of the additional establishment proposed to be sanctioned from 1st April 1942*—

	Rs.
(1) One Laboratory Assistant in the scale of Rs. 25—5/2—55 ..	560
(2) Two Clerks in the scale of Rs. 25—5/2—55	1,120
(3) Four Stable Attendants on Rs. 14 per mensem each ..	672
(4) One Porter in the scale of Rs. 13—1/2—20 (average 17½) ..	206
	2,558

(*v*) *Total recurrent cost during 1942-43*	4,629
(*vi*) *Total ultimate annual recurrent cost*	5,902

39, PUBLIC HEALTH—contd.

ITEM 104. Scheme for Serum manufacture at the Haffkine Institute, Bombay. (To be financed from the Special Development Fund.)

Recurrent	Rs. 1,68,000	Non-recurrent	Rs. 1,04,000
Total	„ 2,72,000	Ultimate annual recurrent ..	„ 2,05,000

Remarks.—In June 1940, Government sanctioned an experimental scheme for the manufacture of sera at the Haffkine Institute, Bombay. As this experiment has proved very successful, it is proposed to undertake the manufacture of sera on a commercial scale. Owing to the war it is not possible to import from abroad anything like the quantities that used to be imported. Sera sold in the markets have been frequently found to be unreliable and not up to the required standard.

Military requirements have considerably increased the demand for sera. It is expected that the scheme will pay its own way during the next few years and will ultimately be profitable.

The scheme is being examined in detail. Pending the detailed examination of the scheme it is proposed to make the following provisions in connection with the scheme and to finance them from the Special Development Fund :—

		Rs.
(1) Recurring cost		2,05,000
(*i*) Feeding of 130 horses	Rs. 46,800	
(*ii*) Purchase of 30 horses	Rs. 9,000	
(*iii*) Supplies and services	Rs. 60,000	
(*iv*) Contract contingencies	Rs. 20,000	
(*v*) Personnel	Rs. 69,200	

Details of the recurrent cost on staff—

Officers.	Pay.	1st year's cost.	Average.
	Rs.	Rs.	Rs.
1 Officer in charge of the Serum Department. Scale of pay B.M.S.I. (Rs. 350—25—400—30—550—E.B.—585—35—760—E.B.—805—45—850) Probationers 300 for 2 years—			
Rs.			
Pay 300			
Special pay 100			
Duty allowance 100			
+Bombay Compensatory allowance +Free Quarters.	500	6,000	11,148
1 Senior Bacteriologist. Scale of pay B.M.S.I. as above—			
Rs.			
Pay 300			
Special pay 100			
+Bombay Compensatory allowance +Free Quarters.	400	4,800	9,948
1 Junior Bacteriologist. Scale of pay B.M.S.II (Rs. 200—40 3—400) Probationers for first year 150, second year 180—			
Rs.			
Pay 150			
Special pay 100			
+Bombay Compensatory allowance +Free Quarters.	250	3,000	5,184
1 Senior Physical Chemist. Scale of pay Rs. 350—15—650. Probationers' pay Rs. 300	300	3,600	6,264
1 Senior Veterinary Surgeon. Scale of pay Rs. 300—15—450 +Free Quarters. Present incumbent will get Rs. 330	330	3,960	4,980

Officers.	Pay.	1st year's cost.	Average.
	Rs.	Rs.	Rs.
Establishment—			
1 Junior Veterinary Surgeon. Scale of pay Rs. 90—5—160—E.B.—5—200+Free Quarters	90	1,080	1,752
1 Technician Rs. 180—4—260	180	2,160	2,676
1 Assistant Technician Rs. 90—5—160—E.B. —5—200	90	1,080	1,752
1 Special pay to Head Clerk Rs. 50 per mensem	50	600	600
3 Clerks Rs. 50—5/2—90—5—140	150	1,800	3,240
1 Typist Rs. 50—5/2—90—5—140	50	600	1,080
1 Assistant Storekeeper Rs. 75—5/2—90—5—150	75	900	1,380
7 Laboratory Assistants Rs. 40—2—68 + Free Quarters or House rent .	280	3,360	4,872
4 Laboratory Attendants Rs. 27 each + Free Quarters	108	1,296	1,296
8 Laboratory Attendants Rs. 25 each + Free Quarters	200	2,400	2,400
2 Watchmen at Rs. 29 each + Free Quarters	58	696	696
6 Head Syces at Rs. 30 each + Free Quarters	180	2,160	2,160
26 Syces at Rs. 25 each + Free Quarters	650	7,800	7,800
Total cost of personnel ..	..	47,292	69,228

	Rs.
Cost of the staff for 11 months during 1942–43	43,350
Contingent expenditure during 1942–43	1,24,650
Total recurrent expenditure during 1942–43 ..	1,68,000
(2) Non-recurrent	5,41,700

	Rs.
(*i*) Building costs	5,60,256
(*ii*) Equipment	58,000
(*iii*) Purchase and carriage of horses	46,000
	6,64,256

The provision to be made in the next year's budget under "39, Public Health" is Rs. 1,68,000 recurring and Rs. 1,04,000 non-recurring. Provision of Rs. 5,60,256 on account of cost of buildings, etc., is proposed to be made under "81, Capital Account of Civil Works outside the Revenue Account" by way of a new item of expenditure.

ITEM 105. Application of provisions of the Drugs Act, 1940, to Bombay Province.

Recurrent ..	.. Rs. 15,584	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 15,584	Ultimate annual recurrent ..	„ 22,488

Remarks.—With a view to enforce the provisions of the Drugs Act, 1940, in this Province, it is necessary to appoint a Government Analyst and Inspectors. Their duties have been laid down in the rules framed under the provisions of the Drugs Act. As regards the appointment of a Government Analyst, it is decided to appoint Lt.-Col. S. S. Sokhey, I.M.S., Director, Haffkine Institute, Bombay, as Government Analyst for this Province. He is willing to serve as Government Analyst without any extra remuneration. There will be thus no expenditure

to Government in connection with this appointment. As regards the appointment of Inspectors, it is considered that to begin with it would be sufficient to appoint four Inspectors in the scale of Rs. 220—10—360—E.B.—20—440. If after experience it is found that they are not able to cope with the work, the question of appointing more Inspectors will be considered. To facilitate the work of the Inspectors, it is necessary to appoint one Laboratory Assistant and one peon under each of the Inspectors. The scale of pay of the Laboratory Assistant in Bombay is Rs. 40—2—68 and the pay of the peon is Rs. 23 per mensem. The Inspectors will be required to travel in connection with their duties and hence it is considered necessary to make some provision for the travelling and conveyance allowance.

The recurring expenditure involved in the proposal is classified as below :—

39-D, Bacteriological Laboratories, Haffkine Institute, Bombay—

	Rs.
D(1) Pay of Officers—	
4 Inspectors at Rs. 220 each	9,680
D(2) Pay of Establishment—	
4 Laboratory Assistants at Rs. 40 per mensem each ..	1,760
4 Peons at Rs. 23 per mensem each	1,012
D(3) Allowances, Honoraria, etc.—	
Dearness allowance to 4 Laboratory Assistants at Re. 1 per mensem each and 4 peons at Rs. 2 per mensem each	132
Travelling Allowance	3,000
	15,584

ITEM 106. Appointment of staff for dealing with epidemics. (To be financed from the Special Development Fund).

Recurrent ..	.. Rs. *Nil*	Non-recurrent ..	.. Rs. 1,28,050
Total ..	.. „ 1,28,050	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—The present system of dealing with epidemics in rural areas is defective. Under the Bombay Local Boards Prevention of Epidemic Diseases Orders, 1935, the President of the District Local Board is required to take immediate action under section 23 (*2*) of the Bombay Local Boards Act, 1923, and to send a report to the Collector within five days of the receipt by the President of the Report of the Medical Officer deputed by the Mamlatdar to visit the affected area. If, on receipt of the report from the President, the Collector is of the opinion that the measures already taken are inadequate, he is authorised to sanction the necessary staff, etc., under section 126 of the Local Boards Act. The initial responsibility for taking effective measures is thus laid on the President of the District Local Board, and the Collector can come in only if the President fails to take effective measures. The District Local Boards are not, however, in a position to take effective initial measures in any epidemic, except small-pox. For small-pox, the Boards have a standing staff of vaccinators, and they can easily find the extra staff necessary. But in the case of Plague and Cholera, on account of the lack of technical knowledge and trained reserve staff prompt and effective action by the Boards is not generally possible. The Presidents of the Boards are, moreover, generally reluctant to sanction, on their own responsibility, any large scale expenditure, and the procedure of calling a meeting of the Board is dilatory. The present procedure thus involves delay and in epidemics, time is a factor of vital importance.

2. In the circumstances, Government has decided to revise the present procedure. Government will maintain hereafter a standing staff of Epidemic Medical Officer, Sanitary Inspectors, etc., which will be employed in dealing with the initial stages of an epidemic, and if it threatens to reach a severe stage, the Collector will be required to sanction the necessary staff and other expenditure under section 126 of the Bombay Local Boards Act and to charge the expenditure to the Local Board concerned. In deserving cases, Government will be prepared to pay grants to the Boards concerned, on the expenditure so debited to their funds. It is proposed to adopt a similar procedure in the case of the smaller municipalities. Certain details regarding the scheme are under consideration.

3. In the meantime, in order to implement Government's decision, it is proposed to make the following provision in the next year's budget :—

Recurrent.

I. *Staff*—

	Provision for 11 months.
(*a*) *Pay*—	Rs.
(1) 20 Epidemic Medical Officers in the scale of pay of Rs. 60—5—170—Probationers Rs. 50 per mensem for two years. Special Pay Rs. 10 per mensem—	
Rs.	
20×50×11= 11,000	
20×10×11= 2,200	
13,200	13,200
(2) 20 Peons to the Epidemic Medical Officers at Rs. 14 per mensem each—20×14×11=	3,080
(3) 20 Sanitary Inspectors in the scale of pay of Rs. 45—5/2—85—20×45×11=	9,900
(4) 20 Peons to the Sanitary Inspectors at Rs. 14 per mensem each—20×14×11=	3,080
	29,260
(*b*) *Allowances*—	
(1) Compensatory Allowance to the Epidemic Medical Officers at Rs. 10 per mensem each for loss of private practice—20×10×11=	2,200
(2) Permanent Travelling Allowance to the Epidemic Medical Officers at Rs. 27-8-0 per mensem each—20×27½×11= ..	6,050
(3) Permanent Travelling Allowance to Sanitary Inspectors at Rs. 20 per mensem each—20×20×11=	4,400
(4) Permanent Travelling Allowance to the peons of the Epidemic Medical Officers and Sanitary Inspectors at Rs. 6 per mensem each—40×6×11=	2,640
(5) Dearness Allowance to the peons of the Epidemic Medical Officers and Sanitary Inspectors—40×2×11=	880
	16,170
(*c*) *Contingencies*—	
Non-contract Contingencies—	
Service Postage stamps	600
Labour and conveyance charges for medicine chests	800
Petty supplies	200
Rent, rates and taxes	200

39, PUBLIC HEALTH—concld.

	Rs.
Supplies and Services—	
Vaccines, disinfectants and medicines	22,120
	23,920
II. Grants-in-aid to local bodies on account of their expenditure on epidemics	50,000
Total recurrent ..	1,19,350
Non-recurring expenditure.	
Equipment including furniture	8,700
Grand Total for 1942-43 ..	1,28,050

4. The staff will be employed temporarily in the first instance, and the question whether it should be continued on a temporary basis or made permanent will be considered at the time of framing the budget estimates for 1943–44. It is proposed to provide funds next year from the Special Development Fund.

		Rs.
Grand Total—39, Public Health ..	Recurrent ..	2,45,252
	Non-recurrent ..	12,37,550
	Total ..	14,82,802

ITEM 107. Improvement of poultry in villages. (To be financed from the Special Development Fund.)

Recurrent ..	.. Rs.	6,777*	Non-recurrent	.. Rs.	*Nil.*
Total ..	.. ,,	6,777	Ultimate annual recurrent	.. ,,	*Nil.*

Remarks.—The scheme for the improvement of poultry in villages was first introduced in 1935-36 as part of the village improvement scheme financed from the grant made by the Government of India for the economic development and improvement of rural areas. The scheme which is controlled by the Livestock Expert to Government provides for the employment of an expert staff to educate villagers in better methods of keeping fowls and rearing pedigree fowls. It also provides for the grant of premia to poultry farmers in the villages on certain conditions. The staff employed under the scheme consists at present of 2 Poultry Inspectors in the scale of Rs. 60—60—70—5—100 and 2 peons on Rs. 17 per mensem each.

As the scheme has proved to be of benefit to villagers, it is proposed to continue it for three years from 1st March 1942. As there is now only a small balance left out of the Government of India grant for the economic development and improvement of rural areas it is proposed to finance the scheme in future from provincial revenues. Accordingly a provision of Rs. 6,777 is proposed to be made in the next year's estimates. The details of the provision are:—

	Rs.	Rs.
(1) *Pay of establishment*—		
Two poultry inspectors on Rs. 60—60—70—5—100 ..	1,696	
Two servants at Rs. 17 per mensem each	408	
		2,104
(2) *Allowances and honoraria*—		
Travelling allowance	1,200	
Dearness allowance	48	
		1,248
(3) *Contingencies*—		
(1) Office expenses and miscellaneous	200	
(2) Service postage and telegrams	25	
(3) Purchase and upkeep of livestock	2,000	
		2,225
(*ii*) *Grants-in-aid*—		
(*a*) housing and (*b*) egg and fowl premia Rs. 600 and Rs. 600 each.		1,200
Total ..		6,777

ITEM 108. Subsidy to Taluka Development Associations for employing qualified propaganda staff.

Recurrent ..	.. Rs.	6,360	Non-recurrent	.. Rs.	*Nil.*
Total ..	.. ,,	6,360	Ultimate annual recurrent	.. ,,	6,360

Remarks.—Taluka development associations have ample scope for doing useful work in connection with rural development but their successful working depends mainly on (1) their financial position and (2) the competence of their propaganda staff. Some taluka development associations, which are in sound financial position, have already employed qualified men to work as fieldmen, but others have not been able to do so for want of finance. These associations have, therefore, been advised to employ, as far as possible, fieldmen and depot kamgars possessing (1) a certificate of having passed the final examination of an agricultural school run or recognised by Government, or (2) a certificate of having satisfactorily completed a short course of training at the Poona Agricultural College, or (3) a certificate of any other higher examination in agriculture or (4) a certificate of approved service as a fieldman at a Government Farm for a period of at least two years from the Superintendent of that Farm. To encourage associations which are unable to meet the cost of such staff from their income it is proposed to grant a subsidy of Rs. 120 per annum. The cost during the year 1942-43 on this account is estimated at Rs. 6,360.

* The scheme will last for three years.

40, AGRICULTURE—contd.

ITEM 109. Extension of the scheme of investigations into the koleroga disease of betel nut. (To be financed from the Special Development Fund.)

Recurrent ..	.. Rs. 4,487*	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 4,487	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—The scheme for investigating the koleroga disease of betel nuts was first sanctioned for five years with effect from 1st April 1936 and subsequently extended by another year, i.e., up to 31st March 1942. The results achieved so far indicate that the experiments in progress are likely to lead to the ultimate elimination of the fungus from the gardens. It is necessary, however, to continue experimental work for a further period ; and the Insect Pest and Plant Diseases Committee has recommended that the scheme should be continued for 5 years. It is accordingly proposed to extend the scheme for a further period of five years at a total cost of Rs. 23,970. The cost during the next financial year will be Rs. 4,487, as shown below :—

Recurring.

	Rs.
Pay of Officers—	
Assistant Plant Pathologist in the scale of Rs. 170—10—250—15—400—20—500	2,550
Pay of Establishment—	
Agricultural assistant on Rs. 35 per mensem in the scale of Rs. 35—5/2—60—4—100	420
Peon on Rs. 14 per mensem	168
Allowances and honoraria—	
Travelling allowance	750
Dearness allowance	24
Contingencies—	
Office expenses and miscellaneous	100
Apparatus and chemicals	400
Service postage and telegrams	75
Total ..	4,487

ITEM 110. Acquisition of leased lands of the Kumta farm. (To be financed from the Special Development Fund.)

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 11,500
Total ..	.. ,, 11,500	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—The Kumta Farm in the Kanara district was established in 1916 mainly for experimental and research work on rice breeding and other crops and fruit trees. As the land acquired for the Farm was found unsuitable for research work on rice, an additional area measuring about 22 acres was taken on lease in 1917 for the purpose at an annual rental of Rs. 805-12-0. As the rent paid for the present leased lands is very high, Government has decided to acquire them. The lands measure about 21 acres and 28 gunthas and the cost of acquiring them is estimated to Rs. 11,500, including 15 per cent. compensation for compulsory acquisition. It is necessary to provide this amount in the budget estimates for the next year.

ITEM 111. Reconstitution of a separate agricultural division for the Konkan.

Recurrent ..	.. Rs. 7,921	Non-recurrent ..	.. Rs. 300
Total ..	.. ,, 8,221	Ultimate annual recurrent ..	,, 10,340

Remarks.—The Konkan Division comprising the Kanara, Kolaba, Ratnagiri and Thana districts was in charge of a Deputy Director of Agriculture till the year 1932 when it was abolished as a measure of retrenchment. The districts were absorbed in other divisions.

* The scheme is to last for five years.

Experience has shown that it is necessary to revive the separate division. The difference between agricultural conditions in the Konkan and in other parts of the Province is most marked, and, in addition, there is probably no other part of the Province in which scientific research work towards technical improvement in agriculture is so necessary or so backward. The other Deputy Drectors, in whose divisions the Konkan districts are included, have so much work that they cannot devote adequate time to the specialised problems of the Konkan, with the consequence that his region has suffered seriously in agricultural development. It is, therefore, proposed to reconstitute the Konkan Division consisting of Kanara, Ratnagiri and Kolaba districts with its headquarters at Ratnagiri and to place it in charge of a Divisional Superintendent of Agriculture in Class II of the Bombay Agricultural Service from 1st April 1942. The post of Divisional Superintendent of Agriculture, which was held in abeyance as a measure of retrenchment in 1931, will be revived and allotted to the new Konkan Division. The estimated expenditure during 1942–43 amounts to Rs. 8,221 as shown below :—

Recurring.	Rs.
Pay of Officers—	
One Divisional Superintendent on Rs. 210 per mensem in Class II of the Bombay Agricultural Service (Rs. 170—10—250—E.B.—15—400—E.B.—20—500)	2,310
Pay of Establishment—	
One head clerk on Rs. 90 per mensem in the scale of Rs. 90—5/2—115. (It is proposed to revive the post of a head clerk held in abeyance in 1932.)	990
One clerk on Rs. 60 per mensem in the scale of Rs. 60—5/2—75 ..	660
One clerk on Rs. 25 per mensem in the scale of Rs. 25—5/2—55 ..	275
Four peons on Rs. 14 per mensem	616
Allowances, honoraria, etc.—	
(*a*) Travelling allowance to the Divisional Superintendent and his establishment	2,000
(*b*) Dearness allowance to one clerk and four peons at Rs. 2 per mensem each	110
Contingencies—	
Rents, rates and taxes at Rs. 40 per mensem	440
Service postage and telegrams	200
Office expenses and miscellaneous	300
Other expenses	20
Total ..	7,921
Non-recurring—	
Purchase of furniture and books	300
Grand total ..	8,221

ITEM 112. Appointment of Sheep Breeding and Wool Assistant under the Livestock Expert to Government.

Recurrent	Rs. 2,640	Non-recurrent	Rs. *Nil.*
Total	,, 2,640	Ultimate annual recurrent ..	,, 3,248

Remarks.—Scientific work on the improvement of sheep breeding is being carried out in this Province under the scheme for research in sheep breeding financed by the Imperial Council of Agricultural Research. The establishment of a laboratory for wool analysis and a sub-station under the sheep breeding scheme at Javale, taluka Sangola, district Sholapur, have enabled the Agricultural Department to make further progress in research work and in extending its practical results for the benefit of the shepherds and wool producers. There is need, however, for more extended work. The villagers, who are now accustomed to dealing with coarser wool, will have

to be trained to use better wool if the improvement of their flocks is to make effective progress. It is also necessary to instruct them in the use of the various dyes and in the production of attractively designed and coloured articles in order to command a better market. It is, therefore, proposed to create a post of a Sheep Breeding and Wool Assistant under the Livestock Expert to Government in the first grade of Agricultural Officers, viz., Rs. 220—10—300 (*old*) or Rs. 160—10—260 (revised) from 1st March 1942 for this specialised work.

ITEM 113. Construction of two runs at the Government Poultry Farm, Dhulia. (To be financed from the Special Development Fund.)

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 2,100
Total ..	.. ,, 2,100	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The present accommodation for birds at the Government Poultry Farm, Dhulia, is insufficient. There is a great demand for pure bred birds from Khandesh poultry-keepers, and it is not possible to rear more birds on the farm without additional poultry runs. It is, therefore, proposed to construct two new runs, measuring 80′×40′ each, at a total cost of Rs. 2,100.

ITEM 114. Opening of additional Taluka Demonstration centres. (To be financed from the Special Development Fund.)

Recurrent ..	.. Rs. 18,960*	Non-recurrent	.. Rs. 10,000
Total ..	.. ,, 28,960	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—To acquaint cultivators with modern improvements in agriculture and the use of improved seed, implements, etc., by practical demonstrations on their own lands 54 taluka demonstration centres were opened in 1938-39 in selected centres in the Province. These centres are located on the lands of cultivators who have agreed to co-operate with the Agricultural Department by placing at its disposal suitable areas to be utilised as demonstration centres. The selected cultivators are required to cultivate their lands under the directions of the officers of the Agricultural Department. A kamgar is stationed at each centre to give all possible assistance to the cultivator in cultivating the land according to the improved agricultural methods recommended by the Agricultural Department. The produce of the land so cultivated remains the property of the landowner. Improved seed and implements are provided free by the Agricultural Department. A small seed and implement depot is opened on or near each demonstration centre for the convenience of neighbouring cultivators and also as a centre for the supply of improved seed, implements, etc., at the cheapest possible rates. The scheme became popular and 40 additional centres were opened during 1941-42. It is proposed to open 40 more during 1942-43. The cost during 1942-43 will be Rs. 28,960 as shown below :—

	Rs.
(1) *Non-recurring*—	
Purchase of implements, seeds, etc., at Rs. 250 per centre	10,000
(2) *Recurring*—	
(*i*) *Pay of Establishment*—	
40 kamgars at Rs. 30 per mensem in the grade of Rs. 30—35—5/2—60.	13,200
(*ii*) *Contingencies*—	
Rent at Rs. 6 per mensem per centre	2,640
Office expenses and miscellaneous at Rs. 78 per annum per centre ..	3,120
Total ..	28,960

The kamgars will be employed temporarily for two years in the first instance.

*Scheme is for two years in the first instance.

ITEM 115. Extension of the Broach Cotton Breeding Scheme. (To be financed from the Special Development Fund.)

Recurrent ..	.. Rs. 5,546*	Non-recurrent	.. Rs. *Nil.*
Total ..	.. ,, 5,546	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The Broach cotton breeding scheme was originally sanctioned by the Indian Central Cotton Committee for a period of five years in 1931 and has been extended from time to time till 1st April 1942. Government has now decided that the scheme must be extended for a further period of five years with effect from 1st April 1942 and the Indian Central Cotton Committee has been requested to accord its approval to the extension.

2. The total cost of the scheme spread over 5 years amounts to Rs. 59,920, including Rs. 1,560 for rent of the land and building taken up for the scheme. It is understood that the Indian Central Cotton Committee has approved of the proposed extension at a net cost of Rs. 29,180 to it, *i.e.*, 50 per cent. of (Rs. 59,920 *minus* Rs. 1,560)=Rs. 58,360. The expenditure on the scheme during 1942-43 amounts to Rs. 10,780 as shown below :—

Recurring.	Rs.
Pay of Officers	3,167
Pay of Establishment	4,996
Travelling allowance	450
Contingencies	1,855
Rent	312
Total ..	10,780

The share of the Provincial Government amounts to Rs. 5,546 (50 per cent. of Rs. 10,468 *plus* Rs. 312 for rent). It is necessary to provide this amount in the next year's budget.

ITEM 116. Scheme† for research on the improvement of grasslands by rotational grazing and the ecological study of forest grasses. (To be financed from the Special Development Fund.)

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 5,425
Total ..	.. ,, 5,425	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—In January 1941 the Imperial Council of Agricultural Research sanctioned a grant of Rs. 32,169 spread over a period of five years with effect from 1st April 1941 for expenditure on a scheme of research on the improvement of grasslands by rotational grazing and the ecological study of forest grasses. As the scheme could not be started during the current year for want of the necessary provision in the budget, the Research Council agreed to its being started next year on the understanding that the sanctioned period of the scheme would terminate on 31st March 1946. In addition to the supervision of work under the scheme by the officers of the Agricultural and Forest Departments and the provision of an area of 900 acres of land, free of cost, the contribution of the Provincial Government will be limited to half the cost of fencing, *viz.*, Rs. 5,425. It is proposed to start the scheme with effect from 1st August 1942 but the work of fencing will have to be completed by the end of July 1942. The cost involved during the next year is Rs. 16,860 as shown below :—

Recurring.	Rs.
Pay of Establishment—	
Assistant in charge on Rs. 190 per mensem in the scale of Rs. 160—10—260	1,330
Three senior watchmen knowing reading and writing at three stations on Rs. 20 per mensem in the scale of Rs. 20—1/2—40 ..	420
Three junior watchmen on Rs. 15 per mensem each	315
Travelling allowance	175
Contingencies—	
Rock salt for 500 animals distributed over 3 stations	260
Miscellaneous	60
Total ..	2,560

*The scheme is to last for five years.

† The scheme is to last up to 1946.

40, AGRICULTURE—contd.

Non-recurring.

	Rs.
Fencing (live fences or thorn fences)	10,850
Sheds for watchmen for 3 stations at Rs. 150 each	450
Watering arrangement	3,000
Total ..	14,300
Grand Total ..	16,860

ITEM 117. Conversion of the post of the Professor of Entomology, Agricultural College, Poona, from Class II to Class I of the Bombay Agricultural Service.

Recurrent .. .. Rs.	1,100	Non-recurrent .. .. Rs.	*Nil.*
Total .. .. ,,	1,100	Ultimate annual recurrent .. ,,	2,784

Remarks.—The post of Professor of Entomology in the Agricultural College has fallen vacant. It has hitherto been a Class II post, but it is now essential to convert it to Class I. The post was twice advertised by the Bombay-Sind Public Service Commission in 1938 on the Class II scale of pay but the response was poor. Besides, the work of the Entomological section of the Agricultural College, Poona, has increased considerably and is expected to increase still further with the introduction of the Bombay Agricultural Diseases and Pests Act. It is not possible to have the right type of man for the post so long as it is in Class II. It is, therefore, proposed to convert it into a Class I post before advertising it again. The extra expenditure during 1942-43 on account of this conversion will be Rs. 1,100 as shown below :—

	Rs.
Pay of Class I—Rs. 300 in the scale of Rs. 300—20—420—E.B.—30—660—E.B.—40—900. Pay during probationary period—Rs. 250 ..	2,750
Pay of Class II—Rs. 170 in the scale of Rs. 170—10—250—E.B.—15—400—E.B.—20—500. Pay during probationary period—Rs. 150 ..	1,650
	1,100

If a person already in Government service is appointed to the post his pay will be fixed in accordance with the Bombay Civil Services Rules.

ITEM 118. Making permanent two clerical posts on Rs. 85—5/2—100 in the offices of the Deputy Directors of Agriculture, Southern Division and Northern Division.

Recurrent .. .. Rs.	*Nil.*	Non-recurrent .. .. Rs.	*Nil.*
Total .. .. ,,	*Nil.*	Ultimate annual recurrent .. ,,	2,304

Remarks.—Since the amalgamation of the North Central Division and South Central Division with the Gujarat and the Southern Division, respectively, from April 1939, the clerical work in the offices of the Deputy Directors of Agriculture, Northern Division, and Southern Division, has increased very considerably. Two posts of clerks on Rs. 85—5/2—100 (old) or Rs. 80—5/2—95 (revised) were sanctioned on a temporary basis ; and this sanction expires at the end of this year. The work is, if anything, on the increase, and it is clear that the posts will be permanently required. It is accordingly proposed to continue these posts on a permanent basis with effect from 1st March 1942.

40, AGRICULTURE—concld.

ITEM 119. Creation of a post of demonstrator in Zoology in the Agricultural College, Poona.

Recurrent ..	.. Rs.	720	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	720	Ultimate annual recurrent ..	,,	1,024

Remarks.—From the current year " Zoology " has been introduced as a new subject for the First Year course at the Agricultural College, Poona. The students are expected to carry out the dissection of certain animals themselves, and as there are about 90 students in the class, the services of a full-time demonstrator are absolutely essential. A post of demonstrator in the scale of Rs. 60—60—70—5—100 has accordingly been created for about 5 months of the current year, *i.e.*, up to 28th February 1942, and it is proposed to retain it permanently from 1st March 1942.

ITEM 120. Creation of post of accounts clerk in the office of the Livestock Expert to Government.

Recurrent ..	.. Rs.	1,020	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	1,020	Ultimate annual recurrent ..	,,	*Nil.*

Remarks.—The permanent staff in the office of the Livestock Expert to Government consists of one head clerk in the scale of Rs. 90—5/2—115, three clerks in the scale of Rs. 30—5/2—80 (old) or Rs. 25—5/2—55 (revised). A temporary post of clerk in the scale of Rs. 25—5/2—55 has been sanctioned up to 28th February 1943. The work in the office of Livestock Expert to Government has increased considerably on account of the introduction of various research schemes and the extension of the activities of the livestock section in general. In order to deal with the accounts of the various cattle breeding farms, schemes financed by the Government of India and the Imperial Council of Agricultural Research, etc., and the accounts of the office itself, it is necessary to have an accounts clerk. It is accordingly proposed to create a post of clerk for account work in the scale of Rs. 85—5/2—100 (old) or Rs. 80—5/2—95 (revised) with effect from 1st March 1942 for one year in the first instance.

		Rs.
Grand Total—40, Agriculture ..	Recurrent ..	55,531
	Non-recurrent ..	29,325
	Total ..	84,856

41, VETERINARY.

ITEM 121. Employment of additional Veterinary Assistant Surgeons and payment of grants-in-aid to new veterinary dispensaries.

Recurrent ..	.. Rs.	6,000	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	6,000	Ultimate annual recurrent ..	,,	*Nil.*

Remarks.—Veterinary dispensaries are maintained by district local boards and municipalities, but Government give them the services of Veterinary Assistant Surgeons free of charge, and a grant of Rs. 200 per annum to each dispensary towards its maintenance. There are at present only 124 veterinary dispensaries in this Province. This leaves many talukas without veterinary dispensaries, a position which is obviously unsatisfactory. It is accordingly proposed to open 8 new dispensaries with effect from 1st April 1942 in areas where the need of such dispensaries is most felt. The number of Veterinary Assistant Surgeons is 138. Of these 124 are in charge of dispensaries and 14 are on the reserve list. With so small a reserve it has been found very difficult to arrange for the relief of officers proceeding on leave or to depute additional men to infected areas for disease control duty during epidemics. Eight more Veterinary Assistant Surgeons will, therefore, be necessary. They will however be sanctioned temporarily for one year. The posts will be on the scale of Rs. 50—4—90—5—125. The expenditure on this account during 1942–43 will amount to Rs. 4,400, and Rs. 1,600 will be required for grants-in-aid.

ITEM 122. Employment of additional Veterinary Assistant Surgeons.

Recurrent ..	.. Rs.	2,750	Non-recurrent	.. Rs.	*Nil.*
Total ..	.. ,,	2,750	Ultimate annual recurrent ..	,,	*Nil.*

Remarks.—Veterinary dispensaries are maintained by district local boards and municipalities and Government makes the services of Veterinary Assistant Surgeons available for them free of charge. In addition to the staff in charge of hospitals and dispensaries a reserve staff of Veterinary Assistant Surgeons equal to 20 per cent. of the total strength is maintained for leave and deputation vacancies and as a mobile corps for epidemic duty. This reserve staff is at present below the normal strength and it has been found very difficult to arrange for the relief of officers proceeding on leave or to depute additional men to infected areas for disease control duty during epidemics. Besides this the subordinate staff is now required to tour extensively in connection with the rural development work and the free protection of cattle against the various contagious diseases by vaccination or serum inoculation. It is, therefore, proposed to create with effect from 1st April 1942 temporarily for one year five posts of additional Veterinary Assistant Surgeons on the revised scale of pay of Rs. 50—4—90—5—125. The expenditure on this account during 1942–43 will be Rs. 2,750.

ITEM 123. Making permanent the posts of laboratory assistant and laboratory boys in the Bombay Veterinary College.

Recurrent ..	.. Rs.	*Nil.*	Non-recurrent	.. Rs.	*Nil.*
Total ..	.. ,,	*Nil.*	Ultimate annual recurrent ..	,,	1,170

Remarks.—Since the introduction of the new course of instruction at the Bombay Veterinary College, the work in the Bacteriological laboratory has increased considerably. In addition to his teaching work, the Bacteriologist has to attend to the production of rinderpest virus and gets little time for the heavy routine work in the laboratory. Government has, therefore, decided to appoint a Laboratory Assistant on the pay scale of Rs. 30—2—60 per mensem.

In addition to the Bacteriological laboratory there are other two laboratories in the College, *viz.*, the Pathological and Physiological laboratories. The officers in charge, who have also to attend to their ordinary college work, cannot work in the laboratories for a considerable time without any assistance in the preparation of specimens, etc., for their lectures and practical classes. It is, therefore, proposed to appoint two laboratory boys on Rs. 25 per mensem each.

The appointments have been created on a temporary basis in 1941–42 and are proposed to be made permanent in 1942–43.

		Rs.
Grand Total—41, Veterinary ..	Recurrent ..	8,750
	Non-recurrent ..	*Nil.*
	Total ..	8,750

42, CO-OPERATION.

ITEM 124. Scheme for the development of the handloom industry. (To be financed from the Special Development Fund.)

Recurrent	.. Rs. 65,690	Non-recurrent	.. Rs. *Nil.*
Total	.. „ 65,690	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—In accordance with the decision reached at the 6th Industries Conference held in July 1934 that financial assistance should be given for the development of the handloom industry and the improvement of marketing facilities for handloom products the Government of India undertook to give an annual grant of about Rs. 41,000 to this Province for five years from 1934–35. Under the scheme prepared for the utilisation of this grant District Industrial Associations have been organised at important weaving centres in the Province. These Associations supply improved appliances on the hire-purchase system and raw materials at reasonable rates to the handloom weavers, advise them in regard to the production of improved and easily marketable patterns and designs, undertake preparatory and finishing processes and dyeing and printing of cloth. Each Association maintains a shop at the headquarters of the district for the sale of finished products. The shops are directly supervised and managed by the Boards of Management of the Associations. The shops accept on consignment account against partial advances and sell on commission basis finished products of handloom weavers and also purchase outright and stock the products of handloom for sale. In Bombay City the finish products of handloom weavers are sold through the Cottage Industries Sales Depot the Cotton Section of which is maintained as part of the scheme.

The entire scheme is controlled by a Joint Board consisting of the Director of Industries and the Registrar of Co-operative Societies and Director of Rural Development. Government has appointed a Textile Expert and Designer to advise the Industrial Associations, the weavers and weavers' co-operative societies in regard to the improvement of designs. Two Marketing Officers have also been appointed for the organisation and supervision of Industrial Associations, their shops and sales of handloom products in the different markets. There are at present nine District Industrial Associations at Ahmednagar, Yeola, Malegaon, Sholapur, Dhulia, Ahmedabad, Hubli, Kamatgi and Belgaum and a branch at Sangameshwar of the Malegaon Association. At first it was expected that at the end of the five years' period the Associations would be self-supporting and require no further assistance. The Associations had a difficult task in commencing work and in persuading the weavers, who are usually very conservative, to take to the manufacture of new types and qualities of cloth. They had also to do considerable educational and propaganda work. None of the Associations could, therefore, attain the stage of self-sufficiency at the end of the stipulated period of five years. The Government of India therefore agreed to continue their assistance for two years more from 1st April 1940. This period is due to expire on 31st March 1942. In the meantime the Associations have to contend with difficulties created by war conditions. As a result of this the Associations are not only not in a position to do without outside assistance but require it on a higher scale than hitherto for some years more. In view of the good work that the Associations are doing and the difficult times through which the handloom industry is passing it is proposed to continue the entire scheme for a further period of three years.

The Government of India will be moved to continue its assistance to the scheme and in addition funds will be made available from the Provincial revenues to continue assistance to the scheme on the existing scale. In case the Government of India are not prepared to continue their subsidy the entire cost of the scheme will be met from the Provincial revenues and financed from the Special Development Fund. Provisionally, therefore, a provision of Rs. 65,690 is proposed to be made in the next year's budget estimates. The details of the provision, are:—

	Rs.
Pay of Officers—	
Textile Expert and Designer (pay Rs. 200—10—250—15—310)	2,440
Pay of establishment—	
2 Marketing Officers (pay Rs. 150—15/2—225)	3,600
1 clerk (pay Rs. 50—5/2—90—5—140)	744
3 peons (1 on Rs. 23 per mensem and 2 on Rs. 14 per mensem each) ..	612
Allowances, honoraria, etc.—	
Dearness allowance to peons	72
Travelling allowance	3,400
House rent and other allowances	10
Contingencies—	
Non-contract contingencies, miscellaneous charges including rent and telephone	200
Charges debitable to the scheme on account of the Cotton Section of the Cottage Industries Sales Depot, Bombay	5,680
Grants-in-aid to District Industrial Associations	48,932
Total ..	65,690

42, CO-OPERATION—contd.

ITEM 125. Scheme for the development of cottage and small scale woollen industry. (To be financed from the Special Development Fund.)

Recurrent ..	.. Rs. 19,400	Non-recurrent	.. Rs. *Nil.*
Total ..	.. „ 19,400	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—The wool weaving industry in this Province is next in importance to cotton handloom weaving industry and also an important subsidiary industry to agricultural occupation. The industry is carried on in a number of villages mostly in the Central and Southern Divisions of the Province. At the suggestion of the Tariff Board the Government of India undertook to give an annual grant of about Rs. 14,000 to this Province for five years from 1936-37 for the development of this industry. The scheme prepared by this Government for the utilisation of the Government of India grant aims at—

(*a*) introducing improved methods of weaving and designs;

(*b*) supplying improved appliances on hire-purchase system; and raw-materials at reasonable rates;

(*c*) making arrangements for finishing, dyeing and printing of manufactured goods; and

(*d*) providing marketing facilities.

The scheme is under the general control of the Director of Industries. A wool Expert is appointed to assist the weavers in making purchases of wool and advise them and those working in allied industries about the improved processes to be adopted in manufacturing suitable varieties of marketable cloth and also to look after the arrangements for finishing and marketing of finished products. The agencies of the District Industrial Associations at Ahmednagar and Hubli started under the scheme for the development of cotton handloom weaving industry are utilised for other purposes of the scheme. In Bombay City the marketing of finished products of the wool industry is arranged through the Cottage Industries Sales Depot, the Woollen Section of which is maintained as part of the scheme.

The period up to which the Government of India had undertaken to give grant to the scheme expires on 31st March 1942. Due to war conditions the industry is passing through very difficult times and needs assistance for some years more. It is, therefore, proposed to continue the scheme for three years more.

The Government of India will be moved to continue its assistance to it and in addition refunds will be made available from the Provincial revenues to continue assistance on the existing scale. In case the Government of India are not prepared to continue their subsidy the entire cost of the scheme will be met from the Provincial revenues and financed from the Special Development Fund. Provisionally, therefore, a provision of Rs. 19,400 is proposed to be made in the next year's budget estimate. The details of the provision are :—

	Rs.	Rs.
Pay of establishment—		
1 Wool Expert (Pay Rs. 250 per mensem)	3,000	
1 clerk (pay Rs. 50—5/2—90)	658	
1 peon (pay Rs. 23 per mensem)	276	
	——	3,934
Allowances, honoraria, etc.—		
Travelling allowance	1,700	
House rent and other allowance	10	
Dearness allowance to peon	24	
	——	1,734
Contingencies—		
Non-contract contingencies	....	100
Grant-in-aid to District Industrial Associations ..	....	10,752
Charges debitable to the scheme on account of the woollen section of the Cottage Industries Sales Depot, Bombay	....	2,880
Total ..	....	19,400

42, CO-OPERATION—contd.

ITEM 126. Improvement in the pay and prospects of Assistant Registrars of Co-operative Societies.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ *Nil.*	Ultimate annual recurrent ..	„ 8,808

Remarks.—The Bombay Co-operative Service, Class II, is composed of eight Divisional Assistant Registrars of Co-operative Societies, one Assistant Registrar of Co-operative Finance, one Personal Assistant to the Registrar of Co-operative Societies (who ranks with Assistant Registrars), one Assistant Registrar for Land Mortgage Banks (temporary) and four permanent and one temporary Special Auditors of Co-operative Societies. The revised scale of pay of this service is Rs. 170—10—250—E.B.—15—400—E.B.—20—500, with Rs. 150 for the first three years for direct recruits. It has been found that this scale does not attract suitable direct recruits for posts of Assistant Registrars. Assistant Registrars have more arduous duties to perform than Special Auditors. In the course of their duties they come into contact with officers of other departments and members of the public and are, therefore, required to maintain a more expensive standard of living than Special Auditors. Recruitment of the right type of direct recruit to posts of Assistant Registrar on the revised scale of pay is becoming difficult. Besides, men promoted from the Subordinate Co-operative Service prefer the less exacting and responsible positions of Special Auditors to those of Assistant Registrars. To make the service of Assistant Registrars more attractive it is proposed to raise its scale of pay to Rs. 235—15—295—E.B.—15—400—E.B.—20—500 (with Rs. 200 for direct recruits during the two years' of their probation), and to create one selection grade post of Rs. 500—50—750.

Auditors and District Co-operative Officers belonging to the Subordinate Co-operative Service are at present given, when appointed as Assistant Registrars, an increase of Rs. 20 over their substantive pay in the lower service. This is considered insufficient. It is proposed to give promoted Auditors and District Co-operative Officers an increase of Rs. 40.

With the raising of the scale of Assistant Registrars Special Auditors will form a separate cadre on Rs. 170—10—250—E.B.—15—400—E.B.—20—500, with Rs. 150 for direct recruits in the first three years. Men promoted as Special Auditors will continue to be given Rs. 20 over their substantive pay in the subordinate service.

ITEM 127. Scheme for investigation into use of vegetable dyes on wool.

Recurrent ..	.. Rs. 1,690*	Non recurrent	.. Rs. 800
Total ..	.. „ 2,490	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—Owing to the war supplies of imported synthetic dyes have been curtailed and their cost has greatly increased. It is proposed to extend and develop the research work in vegetable dyes that is being done at the Sheep Breeding Research Station, Poona, with the object of not only finding substitutes for the imported article, but also introducing better methods of wool-dyeing in the villages. Since woollen goods manufacture in the villages is largely undertaken by shepherds and their families, it is expected that these new methods will also have the effect of paving the way for the introduction of better woolled sheep. At present the shepherd maintains a non-descript black-coated sheep; the first step in the improvement of this industry will be to breed the sheep to an even white colour. The research work is to last three years and is estimated to cost Rs. 2,490 in the first, Rs. 1,840 in the second and Rs. 1,960 in the third year. The details of expenditure in the year 1942-43 are as follows :—

Recurring—	Rs.	Rs.
(1) *Staff*—		
1 Graduate assistant (Rs. 60,60,70—5—100) ..	660	
1 Laboratory assistant (Rs. 30, 35—5/2—60) ..	330	
(2) *Allowances, honoraria, etc.*—		
Travelling allowance	200	
(3) *Contingencies*—		
Office expenses, chemicals, mordants, dyestuff materials, apparatus, etc.	500	
	——	1,690
Non-recurring—		
(4) Purchase of apparatus, vats, utensils, etc.		800
Total ..		2,490

* The scheme is to last for three years.

ITEM 128. Conversion of the temporary posts of Dyeing Demonstrator and manual assistant into permanent.

Recurrent	.. Rs. *Nil.*	Non-recurrent	.. Rs. *Nil.*
Total ..	.. ,, *Nil.*	Ultimate annual recurrent	.. ,, 2,195

Remarks.—A dyeing demonstration party was organised by Government in 1920 to assist the revival, and improvement on modern lines, of the ancient indigenous industry of dyeing and calico printing, and continued on a temporary basis from time to time. The party is composed at present of one Dyeing Demonstrator on Rs. 150 per mensem and one manual assistant on Rs. 40 per mensem. They have been on these rates of pay since 1925 and 1927, respectively. They have done very useful work in training dyers and printers in the adoption of modern colours and in the use of modern appliances, and helped them to set up their own small dye-houses in the way of a cottage industry. The importance and scope of their work has been increasing from year to year. It is therefore proposed to make their posts permanent and pensionable in the scales of Rs. 120—10/2—150 and Rs. 30—2—40, respectively, and to allow the present incumbents to draw their present pays as initial pays in those scales.

ITEM 129. Employment of clerks under Marketing Inspectors.

Recurrent	.. Rs. 3,600	Non-recurrent	.. Rs. *Nil.*
Total ..	.. ,, 3,600	Ultimate annual recurrent	.. ,, 5,280

Remarks.—In 1939 ten posts of Marketing Inspectors were created and they were attached to the Divisional Assistant Registrars of Co-operative Societies. As the marketing work in the initial stages was not heavy no separate clerical staff was provided for the Marketing Inspectors and they were asked to utilise the services of the clerical staff of the Assistant Registrar concerned whenever necessary. The Marketing Inspectors have since, for the purpose of expert supervision and guidance, been placed under the Chief Marketing Officer, Bombay. Owing to the introduction of the Bombay Agricultural Produce Markets Act, 1939, the Marketing Inspectors had to carry on a considerable correspondence in connection with the establishment of regulated markets, etc., with the result that they were unable to supervise the working of the markets in the area of their jurisdiction effectively. To relieve the Marketing Inspectors of clerical work a clerk in the scale of Rs. 25—5/2—55 has, accordingly, been given to each of these Marketing Inspectors on a temporary basis up to 28th February 1942. It is proposed to continue this staff on a permanent basis with effect from 1st March 1942. The cost of this staff during 1942-43 is estimated at Rs. 3,600.

ITEM 130. Employment of District Co-operative Officers, Assistant District Co-operative Officers and peons.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 34,884
Total ..	.. ,, 34,884	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—Till 1938-39 there were Agricultural organisers of Co-operative Societies in the Co-operative Department who were entrusted with the work of organising and supervising non-credit societies such as cattle breeding, sale and purchase, dairy, and fencing societies. There were also honorary non-official organisers to assist the staff of the Department in organising new societies, to make enquiries into the conditions of bad societies, undertake liquidation and arbitration work and take steps to remove the defects noticed by the auditors of the Department in their audit memoranda. In 1939-40 rural development work was entrusted to the Co-operative Department, and the Agricultural organisers of Co-operative Societies were merged in the larger staff of Rural Development Inspectors employed both for co-operative and rural development work. On the de-amalgamation of the department last year 6 Rural Development Inspectors and 14 Assistant Rural Development Inspectors were retained in the Co-operative Department and the remaining transferred to the Revenue and Agricultural Departments. As the agency of honorary organisers was not found to be very effective in

correcting the defects in the working of the societies in rural areas and in organising the non-credit side of the co-operative movement, Government decided to appoint, as an experimental measure, one District Co-operative Officer and an Assistant District Co-operative Officer in each district to supervise the existing societies and to organise new societies such as resource societies, sale and purchase societies, thrift societies, better-farming societies, etc., having regarding to the Agricultural Debtors' Relief Act and the Agricultural Produce Markets Act. Accordingly the 6 Rural Development Inspectors and 14 Assistant Rural Development Inspectors who had been retained in the Co-operative Department, and who were permanent Government servants, were appointed District Co-operative Officers and Assistant District Co-operative Officers respectively, and 10 more District Co-operative Officers and 3 more Assistant District Co-operative Officers were appointed temporarily up to 28th February 1942. It is now proposed to retain these temporary District Co-operative Officers and Assistant District Co-operative Officers for one year more, from 1st March 1942.

No District or Assistant District Co-operative Officer has yet been appointed in the Nasik and Kaira Districts; the work of supervision and organisation of societies in those districts has been entrusted to the Reconstruction Officers appointed for the liquidation work of the central banks there. The Reconstruction Officer in the Kaira District, however, needs the assistance of an Assistant District Co-operative Officer. It is, therefore, proposed to employ an additional Assistant District Co-operative Officer temporarily for one year from 1st March 1942, in the first instance. There are at present no peons under the Assistant District Co operative Officers. As these officers have to tour extensively it is proposed to give each a peon.

A provision of Rs. 34,884 is accordingly proposed to be made in the next year's estimates. The details of the provision are—

	Rs.
Pay of Establishment—	
1 District Co-operative Officer on Rs. 180—10—270	2,760
3 District Co-operative Officers on Rs. 135—5—180	5,400
6 District Co-operative Officers on Rs. 95—5—130	7,200
4 Assistant District Co-operative Officers on Rs. 30—35—5/2—60 ..	1,680
28 peons—10 for District Co-operative Officers and 18 for Assistant District Co-operative Officers—	
1 on Rs. 23 per mensem 3 on Rs. 17 per mensem 24 on Rs. 14 per mensem	5,472
Allowances, Honoraria, etc.—	
House rent and other allowances	660
Dearness allowance to peons	672
Travelling allowance	8,640
Contingencies—	
Non-contract contingencies	2,400
Total ..	34,884

ITEM 131. Continuance of District Sales Depots. (To be financed from the Special Development Fund.)

Recurrent ..	.. Rs. *Nil.*	Non-recurrent	.. Rs. 8,720
Total ..	.. „ 8,720	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—With a view to keeping cottage industrial workers, Government sanctioned in April 1941 the opening of three Sales Depots at Surat, Nasik and Belgaum as an experimental measure for one year. These depots have been useful in supplying raw materials to the workers at reasonable prices and implements on the hire-purchase system, and in selling the

finished products. It is proposed to continue them up to 31st March 1943. A provision of Rs. 8,720 is accordingly proposed :—

	Rs.	Rs.
Pay of Establishment—		
3 Managers (pay Rs. 70 per mensem each)	2,520	
3 Salesmen (pay Rs. 30 per mensem each)	1,080	
3 Clerks (pay Rs. 30 per mensem each)	1,080	
3 Peons (pay Rs. 15 per mensem each)	540	5,220
Allowances, Honoraria, etc.—		
Travelling allowance		1,000
Contingencies—		
Rents, advertisement charges, etc.		2,500
Total		8,720

A sum of Rs. 20,000 has been placed at the disposal of the Director of Industries to serve as a working capital for these depots.

ITEM 132. Employment of staff for the grading of mosambis in Poona and Ahmednagar districts. (To be financed from the Special Development Fund).

Recurrent ..	.. Rs.	2,160*	Non-recurrent	.. Rs.	*Nil.*
Total ..	.. „	2,160	Ultimate annual recurrent	„	*Nil.*

Remarks.—For the past two years a special staff consisting of a graduate assistant and 3 servants including one peon has been employed to popularise the grading of mosambis in the Poona and Ahmednagar districts. The staff was first employed by the Director of Agriculture under the powers delegated to him and continued by the Registrar of Co-operative Societies and Director of Rural Development after the marketing work was transferred to him. The work done by the staff has proved to be of benefit to mosambi cultivators. It is, therefore, proposed to continue the staff for three years from 1st March 1942. A provision of Rs. 2,160 is accordingly proposed for next year. The details of the provision are :—

	Rs.	Rs.
Pay of Establishment—		
1 Graduate Assistant (Pay of Rs. 70 per mensem in the grade of Rs. 60—60—60—70—5—100).	840	
2 Servants on Rs. 26 per mensem each in the grade of Rs. 25—1—40.	624	
1 Peon on Rs. 17 per mensem	204	
		1,668
Allowances, Honoraria, etc.—		
Travelling allowance	300	
Dearness allowance to the two servants and the peon ..	72	
		372
Contingencies	120	
		120
Total ..		2,160

ITEM 133. Subsidy to the Sisal Fibre School, Satara. (To be financed from the Special Development Fund).

Recurrent ..	.. Rs.	2,700	Non-recurrent	.. Rs.	300
Total ..	.. „	3,000	Ultimate annual recurrent	.. „	*Nil.*

* The scheme is for three years.

Remarks.—Since 1939–40 Government has been paying subsidies to the Sisal Fibre School of the American Mission at Ahmednagar for the training of apprentices in improved methods of extracting, dyeing, spinning and weaving Sisal fibre. The scheme has proved a success, and articles produced at the school are found readily saleable. The Mission proposes to start a similar school at Satara and it is proposed to subsidise the new school for a period of two years in the first instance. The subsidy will be given on the following scale :—

	1st year.	2nd year.
	Rs.	Rs.
Purchase of equipment	300	150
Maintenance including salaries of staff, rent for school premises, raw materials, etc.	2,700	1,850
	3,000	2,000

A provision of Rs. 3,000 is accordingly proposed to be made in the budget estimates of the next year.

ITEM 134. Employment of Assistant Bhil Officer pleaders to watch the interests of backward class debtors owing to the introduction of Bombay Agricultural Debtors Relief Act. (To be financed from the Special Development Fund).

Recurrent ..	.. Rs. 8,640	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 8,640	Ultimate annual recurrent ..	.. „ *Nil.*

Remarks.—Owing to the introduction of the Bombay Agricultural Debtors Relief Act in the areas * it will be necessary to assist the agricultural debtors belonging to the backward classes in these areas, who are mostly illiterate, in preparing applications for the adjustment of their debts and the statements required to be furnished to the Debt Adjustment Boards under the Act. Similarly, it will be necessary to watch their interests before the Boards. To achieve this object it is proposed to employ, with effect from 1st March 1942 for a period of two years, 4 Assistant Bhil Special Officer pleaders—one each for the districts of Surat, Thana, West Khandesh and Panch Mahals—on a pay of Rs. 150 per mensem. The cost on account of this staff for 1942–43 is estimated at Rs. 8,640, the details of which are as shown below :—

	Rs.
(1) *Pay of establishment*—	
4 Assistant Bhil Special Officer pleaders on Rs. 150 per mensem ..	7,200
(2) *Allowances, honoraria, etc.*—	
Travelling allowance at the rate of Rs. 25 per mensem ..	1,200
(3) *Contingencies*—(Rs. 5 per mensem for each Assistant Bhil Special Officer pleader)	240
Total ..	8,640

		Rs.
Grand Total—42, Co-operation ..	Recurrent ..	1,03,880
	Non-recurrent ..	44,704
	Total ..	1,48,584

*(1) Dohad taluka and Jhalod mahal, Broach and Panch Mahals district.
(2) Dahanu and Shahapur talukas, Thana district.
(3) Nandurbar taluka and Nawapur peta, West Khandesh district.
(4) Bulsar taluka and Pardi mahal, Surat district.

ITEM 135. Conversion of Poona Hand Weaving Institute into a Power Weaving Instructional Institute at Sholapur.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 10,500
Total ..	.. ,, 10,500	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The Poona Hand Weaving Institute has been in existence since 1929-30 and was laid out for free vocational education to pre-matric class youths in a two years' course of instruction in advanced weaving and a one year course for artisan workers. Both the courses provided facilities for theoretical and practical training with some elementary instructions in the principles of dyeing yarn and cloth.

Since its inception the Institute has turned out a good number of students and practically all have occupied themselves in the weaving industry-handlooms or powerlooms. Experience has shown that an appreciable number of past students has taken to powerlooms. This has been due mainly to the higher wages obtainable in power driven factories against those obtained by handloom workers. The present tendency in many areas, where cheap electricity is available, is to convert handloom establishments into small powerloom establishments, with one or more powerlooms.

At present the Department of Industries runs a number of peripatetic hand weaving schools and demonstrations in which handloom weavers are given instruction in the use of improved handloom appliances. The necessity of providing instruction to handloom weavers and others in powerloom weaving is felt by the Department of Industries. It is accordingly proposed to convert the present Hand Weaving Institute, Poona, into a Powerloom Instructional Institute at Sholapur. The details of the scheme are outlined below :—

2. *Details of Course—*

(*a*) Period of course .. .. One year.

(*b*) Maximum number of students .. .. .. 30 per annum.

(*c*) Subjects to be taught—

Theoretical.—Lectures on types of weaving and preparatory machines, cloth designs, cloth dissection, yarn and cloth calculations and tests, working of pirn winding machine, etc.

Practical.—Weaving on looms, loom-fitting, loom-beaming, drawing—in for various drafts, setting of dobbies and designs, jacquard fitting and card cutting.

Practical Training.—Elementary instruction in principles of dyeing yarn and cloth.

3. *Equipment.*—For practical demonstrations and instruction, power-driven equipment would be required, consisting of one pirn winding machine and ten powerlooms with necessary electric motors and control apparatus. It will also be necessary to retain the existing four handlooms and other fitments for instructional work and comparison with power equipment.

4. *Staff.*—The staff at present in the institute would be sufficient for the work. The present handloom demonstrator may be able to work as a loom mechanic. If he does not prove efficient for this work, a new entrant would be recruited. Some changes are proposed to be made in the grades for the subordinate staff who have put in ten years' service without any increase in pay and in the post of Instructor, as the pay is not of a standard to attract an efficient practical instructor.

5. *Expenditure—*

	Rs.
(*a*) *Non-recurring.*—One power-driven pirn winder, ten looms of different reed space with dobbies, motors and control gear, including installation and cost of electrical power supply, etc.	10,500

(*b*) *Recurring—*

Proposed expenditure on powerloom training	Rs.	Existing expenditure under handloom training.	Rs.
(1) Superintendent— 200—10—250 ..	3,000	200—10—250 ..	3,000
(2) Assistant Superintendent— 120—10/2—150 ..	1,560	120—10/2—150 ..	1,560
(3) Instructor— 60—3—105 ..	792	60—3—75 ..	792
(4) Winder— 25—2—35 ..	300	20 ..	240
(5) Mechanic— 40—2—60 ..	480	30—2—40 ..	480
(6) Clerk— 25—5/2—55 ..	660	25—5/2—55 ..	660

43, INDUSTRIES—contd.

(*b*) *Recurring*—contd.

Proposed expenditure on powerloom training.		Rs.	Existing expenditure under handloom training.		Rs.
(7) Allowances, honoraria, etc.—					
200	..	200	200	..	200
(8) Scholarships—					
10 × 6 × 12	..	720	2,100	..	2,100
(9) Stores	..	1,000	550	..	550
(10) Rent and taxes	..	2,400	2,400	..	2,400
Total	..	11,112			11,982

6. It was intended to accommodate the Hand Weaving Institute at Sholapur in the buildings proposed to be provided for the scheme for the Apprentice Classes to be organised at the place. This scheme has not however materialised and Institute will have to be housed in a suitable rented building.

ITEM 136. Scheme for the establishment of two fisheries schools.

Recurrent	..Rs.	4,466	Non-recurrent ..	..Rs.	3,500
Total	.. ,,	7,966	Ultimate annual recurrent	.. ,,	*Nil.*

Remarks.—It has generally been recognised that the need for the education of our fishermen is a pressing one, but no attempt has, so far, been made to deal with the problem. The ignorance of the fishermen is proverbial, and there is little hope of the advancement of their prospects, unless educational facilities are made available to their children. The general system of elementary education is, however, unsuited to the fishermen for many reasons. The fishermen follow an occupation which has nothing in common with agriculture and other industries; the necessities of their profession compel them to live segregated from the rest of the people in isolated areas generally unprovided with schools or other means of contact with the civilising influences of the outside world. The parochial isolation in itself justifies the opening of separate schools for them. Further, the fishing community follows a highly specialized profession which has nothing in common with the professions followed by other communities. This justifies a special type of instruction. The elementary education of fisher children, therefore, should be intimately related to the life of a fishing village.

For the above reasons, it is proposed to open two fisheries schools, one at Malwan in the Ratnagiri District and the other at Karwar in the Kanara District, for a period of three years in the first instance. The following provision for 11 months during the year 1942-43 will be necessary to give effect to the scheme from 1st April 1942 :—

Pay of Establishment—	Rs.	
Pay of 2 head masters in the grade of Rs. 40—5—100 ..	880	
Pay of 2 first masters in the grade of Rs. 25—1/2—35—1—40	550	
Pay of 2 second masters in the grade of Rs. 20—1/3—25—1/2—30	440	
Pay of 2 workshop superintendents in the grade of Rs. 30—2—50	660	
Pay of two peons at Rs. 14 per mensem each	308	
Pay of two watchmen at Rs. 13 per mensem each ..	286	
Total ..	3,124	
Non-contract contingencies—		
Contingent expenditure at Rs. 250 per annum per school ..	462	for eleven months.
Rent for two school buildings Rs. 40 per building per mensem	880	
Total contingencies ..	1,342	
Total recurrent ..	4,466	
Non-recurrent expenditure—		
Cost of furniture, magic lanterns, charts, models, etc. ..	3,400	
Allowances, honoraria, etc.—		
Travelling allowance to head masters	100	
Total non-recurrent ..	3,500	

43, INDUSTRIES—contd.

ITEM 137. Opening of a new Fish Curing Yard at Mirkarwada (Ratnagiri).

Recurrent ..	.. Rs. 985	Non-recurrent ..	.. Rs. 3,970
Total	.. ,, 4,955	Ultimate annual recurrent	.. ,, 1,032

Remarks.—The fishermen residing at Mirkarwada, a fishing village located between Kalbadevi and Ratnagiri fish curing yards, applied to the Collector of Ratnagiri for the establishment of a fish curing yard at their village. The application has been strongly supported by the Collector of Ratnagiri who is taking special interest in the welfare of the fishermen, with a view to providing such facilities as will alleviate their present hardships.

2. In accordance with rule 5 of the Fisheries Manual, the conditions necessary for opening a yard are—

(1) that there shall not already exist a yard for fish curing purposes within easy reach from the proposed site,

(2) that the local fishermen are likely to require enough salt every year—a minimum consumption of at least 1,000 maunds—to make the proposed yard self-supporting.

3. At present the fishermen at Mirkarwada own 75 fishing craft and have to carry their catch all the way to the Bhatya yard (Ratnagiri), a distance of over three miles across a creek. Further, they have to stay at the Bhatya fish curing yard for about five days till the fish is completely cured. They then cart the fish to their homes, incurring thereby a great deal of expenditure.

4. The provision of a yard as suggested would be a great incentive that will stimulate the fishermen to increase their present catches and help them to overcome their present apathy.

The two essential conditions for the opening of a yard are fulfilled at Mirkarwada where, firstly, there is no fish curing yard within easy reach, and, secondly, there is assured prospect of the sale of one thousand maunds of salt annually.

5. In view of the aforesaid facts, it is proposed to establish a fish curing yard at Mirkarwada. The following non-recurring and recurring expenditure will be necessary for operating the yard.

Non-recurring expenditure—

	Rs.
Cost of salt kothar with a capacity of one thousand maund of salt	1,500
Six cement concrete platforms	1,200
One steel yard scale and weights	200
Cost of barbed wire fencing and iron stakes 600′ × 8′ ..	1,000
One petromax lamp	20
Furniture	50
Total ..	3,970

Recurring expenditure—

	For 12 months. Rs.	For 11 months. Rs.
Pay of a petty yard officer at Rs. 21 per mensem.	252	231
Pay of a peon at Rs. 14 per mensem ..	168	154
House rent to the petty yard officer and peon at Rs. 4 per mensem	48	44
Dearness allowance	48	44
Cost of 1,000 maunds of salt at Rs. 33 per 80 maunds	413	413
Transport charges of salt at Rs. 3-8-0 per 100 maunds	35	35
Petty construction and repairs	20	20
Miscellaneous expenditure such as kerosene oil, match boxes, stationery, stamps, etc., at Rs. 4 per mensem	48	44
Total ..	1,032	985
Income from the sale of a thousand maunds of salt ..	1,000	

The proposed yard is expected, therefore, to be self-supporting.

43, INDUSTRIES—concld.

ITEM 138. Industrial Research Schemes recommended by the Provincial Industrial Research Committee. (To be financed from the Special Development Fund.)

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 10,000
Total ..	.. ,, 10,000	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—At present no provision is made for financing any useful industrial research schemes that may present themselves during the course of a year with the result that when some schemes present themselves it is found difficult to undertake them for want of funds. Accordingly it is proposed to make a lump provision of Rs. 10,000 in the budget from which such useful industrial research schemes as may be recommended by the Provincial Industrial Research Committee can be financed. The amount will be debitable to the Special Development Fund.

ITEM 139. Additional Technical Staff for Industrial Chemist's Laboratory.

Recurrent	..Rs. 686	Non-recurrent ..	..Rs. *Nil.*
Total ..	.. ,, 686	Ultimate annual recurrent	.. ,, 4,920

Remarks.—The Industrial Chemist's Laboratory has been working with a full complement of staff for more than a year. From experience gained during the period of the working of the laboratory, it is found desirable to enhance the scale of pay of the research assistant's post from Rs. 150—10—250 to Rs. 200—10—350, with a view to obtaining the services of a better qualified and experienced man.

Under the same scheme Government has sanctioned also a boiler attendant and mechanic. Experience has shown that a good mechanic and fitter who could do the many mechanical jobs in the laboratory without supervision and constant instruction is necessary for the smooth working of the laboratory. Also it is found difficult to carry on the work with only one man to look after the boiler and the maintenance and fitting and making of new appliances. It is, therefore, proposed to provide two separate posts, one of boiler attendant and the other of mechanic, in the scales of Rs. 40—2—60 and Rs. 60—5/2—75 respectively.

		Rs.
Grand Total—43, Industries ..	Recurrent ..	6,137
	Non-recurrent ..	27,970
	Total ..	34,107

47, MISCELLANEOUS DEPARTMENTS.

ITEM 140. Introduction of a common scale of pay for the clerical posts in the Factory and the Steam Boiler Departments in Bombay and mofussil.

Recurrent	..Rs.	250	Non-recurrent ..	..Rs.	*Nil.*
Total ..	.. ,,	250	Ultimate annual recurrent	.. ,,	3,204

Remarks.—There are two different scales of pay sanctioned at present for the clerical staff in the Factory and the Steam Boiler Departments viz. (1) *Bombay scale—Old scale*—Rs. 60—4—100—3—160: *Revised scale*—Rs. 50—5/2—90 and Rs. 95—5—140 for clerks serving in the offices in Bombay and (2) *Mofussil scale*—Rs. 25—5/2—75 for those serving in the branch offices in the mofussil. Owing to this difference in the pay scales transfers of clerks between Bombay and the mofussil are not admissible. It is very necessary to effect such transfers after reasonable periods in the interest of administration. To facilitate transfers it is proposed to introduce a common scale of pay of Rs. 35—5/2—75 (lower grade) and Rs. 80—5—125 (higher grade) with compensatory local allowance for Bombay posts. The additional average cost per annum on account of these proposals will be Rs. 3,204 as shown below :—

Annual average cost under the present pay scales for clerical appointments.		Annual average cost under the proposed common scale of pay for clerical appointments.		Excess (+) Saving (—).
INSPECTOR OF FACTORIES.				
Number of appointments.	Annual average cost.	Number of appointments with scales of pay.	Annual average cost.	
	Rs.	*Higher Grade.*	Rs.	
3 appointments on 60—4—100—3—160.	3,708	7 appointments on 80—5—125.	9,324	
1 appointment on 50—5/2—90—5—140.	1,116	Out of these 7, 5 appointments will be at Bombay with C. L. A. at Rs. 25 each.	1,500	
		Lower Grade.		
7 appointments on 50—5/2—90 ..	6,216	12 appointments on 35—5/2—75.	8,352	
1 appointment on 30—5/2—80 ..	696	Out of these 12, 6 appointments will be at Bombay with C. L. A. at Rs. 15 each.	1,080	
7 appointments on 25—5/2—55—5/2—75.	4,284			
19	16,020	19	20,256	+4,236
INSPECTOR OF STEAM BOILERS.				
	Rs.	*Higher Grade.*	Rs.	
12 appointments on 60—4—100—3—160.	14,832	5 appointments on 80—5—125.	6,660	
1 appointment on 50—5/2—90 ..	888	Out of these 5, 4 appointments will be at Bombay with C. L. A. at Rs. 25 each.	1,200	
		Lower Grade.		
		8 appointments on 35—5/2—75.	5,568	
		Out of these 8, 7 appointments will be at Bombay with C. L. A. at Rs. 15 each.	1,260	
13	15,720	13	14,688	—1,032
		Average extra cost per annum ..		Rs. 3,204

47, MISCELLANEOUS DEPARTMENTS—contd.

ITEM 141. Grant-in-aid for Backward Class Hostel in Bombay to be opened by the Bombay Provincial Board of the Harijan Sevak Sangh.

Recurrent	..Rs. 6,412	Non-recurrent ..	..Rs. 1,500
Total ..	.. ,, 7,912	Ultimate annual recurrent	.. ,, 6,840

Remarks.—The Bombay Provincial Board of the Harijan Sevak Sangh is prepared in collaboration with the Depressed Class Mission Society to open a new hostel for the Backward Class students attending institutions in Bombay for collegiate and technical education and it is proposed that Government should subsidise the opening and maintenance of such a hostel.

2. There is already a hostel in Bombay which is run by the Depressed Class Mission Society and this hostel receives Government grant on *per capita* basis. The hostel has at present only fifteen students and the management is unable to admit a large number of students on account of financial stringency and want of suitable accommodation. As the present arrangement does not adequately meet the needs of the backward class students, it is considered desirable that Government should give grants-in-aid at the rate of three-fourths of the recurring and non-recurring expenditure required for the management of the new hostel. The details of recurring and non-recurring expenditure are given below :—

Recurring expenditure.

	Rs.
(1) Food expenses for sixty students at Rs. 7-8-0 per mensem ..	4,500
(2) Rent at Rs. 200 per mensem	2,400
(3) Books	450
(4) Stationery	150
(5) Salary of the Superintendent at Rs. 50 per mensem ..	600
(6) One servant and a peon (18 and 17) per mensem	420
(7) Miscellaneous expenses, etc., at Rs. 50 per mensem ..	600
Total ..	9,120

Non-recurring expenditure.

(1) Purchase of desks, tables and chairs, cupboards, etc. ..	1,000
(2) Purchase of utensils, etc.	400
(3) Bedding, uniform ; etc., for the inmates	300
(4) Library books	300
Total ..	2,000

During the year 1942–43 the provision required for items (2), (5) and (6) under recurring expenditure will be for 10 months only. The actual recurring expenditure during the next financial year will be Rs. 8,550 against the annual expenditure of Rs. 9,120. If the grant is given at the rate of three-fourth, as proposed above, the amount which will have to be provided on account of Government grant will be as follows :—

	Rs.
Recurring expenditure	6,412
Non-recurring expenditure	1,500
	7,912

47, MISCELLANEOUS DEPARTMENTS—contd.

ITEM 142. Creation of an additional post of an Assistant Inspector of Certified Schools.

Recurring	..Rs.	1,885	Non-recurring ..	..Rs.	*Nil.*
Total ..	.. ,,	1,885	Ultimate annual recurrent	.. ,,	2,356

Remarks.—The Inspectorate staff of the Juvenile Branch which deals with the administration of the Bombay Children Act, 1924, at present consists of an Inspector and an Assistant Inspector. It is essential that the staff should be able to deal adequately both with office work at head quarters and touring duties, but at present the two Inspectors cannot afford to spend more than a week at the most outside Poona for fear of their work falling into arrears. The work of the Juvenile Branch is also showing signs of increase. Government, therefore, considers it necessary to strengthen the staff if work under the Bombay Children Act, 1924, is to be expanded and consolidated and accordingly proposes to create from the 1st April 1942, an additional post of an Assistant Inspector of Certified Schools in the scale of Rs. 135—5—180 per mensem.

2. An annual expenditure of Rs. 400 is likely to be incurred on account of travelling allowance to the Assistant Inspector.

ITEM 143. Creation of 12 posts of Probation officers.

Recurrent	..Rs.	9,900	Non-recurrent ..	..Rs.	*Nil.*
Total ..	.. ,,	9,900	Ultimate annual recurrent	.. ,,	18,720

Remarks.—There is an urgent need for more Probation Officers for the working of the Bombay Children Act. The working of the Children Act cannot be carried out satisfactorily without trained Probation Officers. Part IV of the Act is in force throughout the Province, while Parts II and III have at present been applied only to Bombay City and certain urban areas in seven districts. The Parts II and III have also to be gradually extended to the remaining areas of this Province and it will not be possible to do this satisfactorily without suitable Probation Officers.

The Probation of Offenders Act has recently been applied to six Cities in the Province. For the proper working of the Act trained Probation Officers are necessary.

The Provincial Probation and After Care Association has recently been reorganized and it is intended to extend its working throughout the Province. There are at present seven Districts in which there is no District Probation and After-Care Association. Although the formation of a Social Service Cadre has been postponed for the present, it is essential to provide a pool of "trained" Probation Officers who will be available for probation work of all kinds.

Twelve Probation Officers are therefore proposed for appointment in the year 1942–43 in the grade of Rs. 75—5—135—E.B.—15/2—180. The Probation Officers will be on probation for a period of two years before confirmation and their pay during that period will be Rs. 60 per mensem.

ITEM 144. Grant of time scales of pay to the full-time staff of the Labour Welfare Department.

Recurrent	..Rs.	*Nil.*	Non-recurrent ..	..Rs.	1,397
Total	.. ,,	1,397	Ultimate annual recurrent	.. ,,	*Nil.*

Remarks.—The majority of the posts in the Labour Welfare Department have been sanctioned on fixed rates as opposed to time scales of pay and are continued from year to year. Although the whole staff (with the exception of the incumbents of the posts of the Labour Welfare Officer, Bombay, and the Superintendent, Industrial Training Workshop, Ahmedabad) is still on a temporary basis, it is considered desirable that all such posts as are full-time posts should be brought on time scales of pay. A list of these posts and the time scales of pay which are proposed to be sanctioned for them is attached. The classification of the posts into ministerial and non-ministerial has been determined with reference to the nature of duties to be performed in each case, and the present incumbents will be brought on to the time scales

in accordance with the provisions of B. C. S. R. 44 (*c*). The appointments are proposed to be continued on a temporary basis for one year in the first instance. The provision of Rs. 1,397 for the next financial year represents the difference between the existing rates of pay and the minimum of the time scales of the appointments.

Number of posts.	Post.	Classification of the post.	Present pay of the post (fixed).	Scale proposed.
			Rs.	Rs.
1	Assistant Labour Welfare Officer, Bombay.	Non-Ministerial ..	100	100—15/2—160
1	Lady Welfare Worker, Bombay ..	Do. ..	100	100—15/2—160
1	Labour Welfare Officer, Sholapur ..	Do. ..	75	100—15/2—160
1	Head Clerk, Bombay	Ministerial ..	80	80—5—120
1	Cinematographer, Bombay ..	Non-Ministerial ..	75	75—5—115
1	Visual Instructor, Bombay ..	Do. ..	60	75—5—115
1	Social Worker, Bombay	Do. ..	75	75—5—115
3	Labour Welfare Superintendents, Bombay.	Do. ..	75	75—5—115
1	Assistant Labour Welfare Officer, Ahmedabad.	Do. ..	75	75—5—115
1	Lady Welfare Worker, Ahmedabad ..	Do. ..	75	75—5—115
2	Typist Clerks, Bombay	Ministerial ..	50	50—5/2—90
4	Assistant Operators, Bombay ..	Non-Ministerial ..	30	40—3—64
1	Painter, Ahmedabad	Do. ..	40	40—3—64
1	Social Worker, Bombay	Do. ..	30	40—3—64
1	Motor Driver, Ahmedabad ..	Do. ..	40	40—1—48
1	Motor Driver, Ahmedabad ..	Do. ..	35	40—1—48
2	Motor Drivers, Bombay	Do. ..	40	40—1—48
2	Nursery School Teachers, Bombay ..	Do. ..	50	50—3—74
1	Welfare Superintendent, Ahmedabad ..	Do. ..	50	50—3—74
12	Propaganda Inspectors, Bombay ..	Do. ..	60	60—3—84
1	Assistant Propaganda Supervisor, Ahmedabad.	Do. ..	60	60—3—84
4	Welfare Organisers, Sholapur ..	Do. ..	30	30—3—54
1	Magician, Ahmedabad	Do. ..	30	30—3—54
1	Welfare Organiser, Hubli	Do. ..	35	35—3—59
1	Operator, Ahmedabad	Do. ..	35	35—3—59
1	Nursery School Teacher, Ahmedabad ..	Non-Ministerial ..	35	35—3—59
1	Labour Welfare Officer, Ahmedabad ..	Do. ..	125	125—15/2—185
1	Propaganda Supervisor, Ahmedabad ..	Do. ..	100	100—5—140
1	Office Supervisor, Ahmedabad ..	Ministerial ..	100	100—5—140
4	Propaganda Inspectors, Ahmedabad ..	Non-Ministerial ..	43	43—3—67
2	Propaganda Inspectors, Ahmedabad ..	Do. ..	40	43—3—67
2	Propaganda Inspectors, Ahmedabad ..	Do. ..	35	43—3—67
1	Accountant, Ahmedabad	Ministerial ..	85	85—5—125
1	Stenographer, Ahmedabad ..	Do. ..	85	85—5—125

47, MISCELLANEOUS DEPARTMENTS—concld.

Number of posts.	Post.	Classification of the post.	Present pay of the post (fixed).	Scale proposed.
			Rs.	Rs.
1	Clerk, Ahmedabad	Ministerial ..	50	50—3—74
1	Clerk, Ahmedabad	Do. ..	38	38—3—62
1	Visual Instructor, Ahmedabad ..	Non-Ministerial ..	45	45—3—69
1	Blacksmith, Ahmedabad	Do. ..	40	40—3/2—52
1	Fitter, Ahmedabad	Do. ..	60	60—3/2—72
1	Turner, Ahmedabad	Do. ..	60	60—3/2—72
1	Moulder, Ahmedabad	Do. ..	45	45—3/2—57
1	Spray Painter, Ahmedabad ..	Do. ..	45	45—3/2—57
1	Tailor, Ahmedabad	Do. ..	50	50—3/2—62
1	Furniture Maker, Ahmedabad ..	Do. ..	50	50—3/2—62
1	Accounts Clerk	Ministerial ..	50	60—3—84
1	Typist, Ahmedabad	Do. ..	35	35—5/2—55
1	Storekeeper, Ahmedabad	Do. ..	45	45—3—69

		Rs.
Grand Total—47, Miscellaneous Departments ..	Recurrent ..	18,447
	Non-recurrent ..	2,897
	Total ..	21,344

ITEM 145. Conversion of 3 posts of Supervisors in the Electrical Circle into Deputy Engineers' posts.

Recurrent	..Rs.	*Nil.*	Non-recurrent ..	..Rs.	*Nil.*
Total	.. ,,	*Nil.*	Ultimate annual recurrent	.. ,,	6,300

Remarks.—Prior to 1932 the Electrical Sub-divisions were in charge of Assistant Engineers (*i.e.*, gazetted officers) like the ordinary P. W. D. Sub-divisions. In the retrenchment effected in 1933 Supervisors (non-gazetted) were placed in charge of the Electrical Sub-divisions. This was however a purely financial arrangement necessitated by the immediate need of economy in expenditure. The size of an Electrical Sub-division is larger than that of an ordinary P. W. D. Sub-division and extends over an area comprising several Revenue Districts. The responsibility of the Sub-divisional Officer in charge of an Electrical Sub-division is as great as that of a Sub-divisional Officer in charge of an ordinary Sub-division. The Sub-divisional Officer in charge of an Electrical Sub-division has to deal with the public and Revenue officers.

The very rapid expansion of electrical undertakings throughout the Province makes it imperatively necessary that the Electrical Sub-divisions should be held by persons of gazetted rank.

It is therefore proposed to convert the posts of the three Supervisors in charge of the Bombay, Ahmedabad and Nasik Sub-divisions into permanent pensionable posts of Deputy Engineers in the revised scale of the B. S. E. Class II, viz. Rs. 100—150—170—10—250—E.B.—265—15—400—E.B.—420—20—500.

The three officers will, in addition to their grade pay, be eligible for the Conveyance allowance and the Compensatory Local Allowance as admissible under the rules in force.

ITEM 146. Establishment for the working of the Bombay Lift Act, 1939.

Recurrent	..Rs.	*Nil.*	Non-recurrent ..	..Rs.	*Nil.*
Total	.. ,,	*Nil.*	Ultimate annual recurrent	.. ,,	7,848

Remarks.—The Bombay Lift Act, 1939, came into force from June 1940 and the marginally noted establishment was engaged on a temporary basis in that year for the operation of the Act. The amount of fees realised on account of the grant of licenses and inspection of lifts carried out under the Act during the year 1940–41 is Rs. 17,625 as against the expenditure of Rs. 4,211 on establishment. As the revenue realised from the Bombay Lift Act, 1939, will more than counterbalance the cost of the establishment employed for the same it is proposed to appoint on a permanent pensionable basis the establishment mentioned in the margin above.

1 Deputy Engineer in the General Provincial Service with the status and rank of an officer in the B. S. E. Class II scale.
1 Clerk in the grade of Rs. 50—5/2—90.
1 Lift Mechanic in the scale of Rs. 80—2—120.
1 Peon on Rs. 23 per mensem.
1 Cooly on Rs. 23 per mensem.

In addition to the grade pay the Deputy Engineer will be granted conveyance allowance and compensatory local allowance as admissible under the rules.

ITEM 147. Temporary establishment in the Northern Circle.

Recurrent	..Rs.	26,700	Non-recurrent ..	..Rs.	*Nil.*
Total ..	.. ,,	26,700	Ultimate annual recurrent	.. ,,	35,000

Remarks.—Due to financial stringency prior to the year 1933, considerable retrenchment was effected in the Public Works Department. In recent years, however, the activities of this Department have expanded which has resulted in a considerable increase in work; the expenditure on works during the year 1933–34 in the Northern Circle being Rs. 25·62 lakhs as against the anticipated expenditure of Rs. 74·62 lakhs in the current year. It was found essential to engage the additional temporary establishment as detailed in the attached statement in the Northern Circle to cope with the increased work, during the year 1941–42. It

50, CIVIL WORKS—concld.

is proposed to continue the temporary establishment during the year 1942–43 and onwards. The cost of the establishment during the year 1942–43 will be as shown below :—

	Rs.
(*b*) Pay of Establishment	21,600
(*c*) Allowances	4,400
(*d*) Contingencies	700
	26,700

Details of the proposed establishment.

1 Deputy Engineer in the revised B. S. E. scale.

13 Overseers in the grade of Rs. 50—54—5—90—4—130—5—150.
- 1 in the office of the Superintending Engineer, Northern Circle.
- 2 Presidency Division.
- 2 Thana Division.
- 2 Ahmedabad Division.
- 3 Surat and Broach Division.
- 3 Kaira and Panch Mahals Division.

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11 Clerks in the grade of Rs. 25—5/2—65.
- 2 office of the Superintending Engineer, Northern Circle.
- 2 Presidency Division.
- 2 Thana Division.
- 2 Surat and Broach Division.
- 2 Kaira and Panch Mahals Division.
- 1 Ahmedabad Division.

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4 Sub-divisional clerks in the grade of Rs. 25—5/3—75.
- 2 for the Auranga Bridge Sub-division.
- 2 for the Thana and Panvel Sub-division.

1 Assistant Draftsman in the Surat and Broach Division in the grade of Rs. 50—5/2—90.

1 Tracer in the Surat and Broach Division in the grade of Rs. 25—2—55—3—70.

5 Computors on Rs. 25 per mensem each.
- 2 Presidency Division.
- 1 Thana Division.
- 1 Kaira and Panch Mahals Division.
- 1 Ahmedabad Division.

5

1 Daftary on Rs. 20 per mensem for the Thana Division.

3 Peons on Rs. 17 per mensem each.
- 2 for the Auranga Bridge Sub-Division.
- 1 for Thana Division.

3

1 Chowkidar on Rs. 16 per mensem for the Auranga Bridge Sub-division.

41

		Rs.
Grand Total—50, Civil Works	Recurrent ..	26,700
	Non-recurrent ..	*Nil.*
	Total ..	26,700

ITEM 148. Appointment of two additional clerks at the Government Central Press, Bombay.

Recurrent	..Rs.	1,100	Non-recurrent ..	..Rs.	*Nil.*
Total ..	.. ,,	1,100	Ultimate annual recurrent	.. ,,	1,800

Remarks.—The clerical work of the Government Central Press has much increased mostly on account of the following items :—

(*a*) The Factories Act.
(*b*) The Maternity Benefit Act.
(*c*) The Workmen's Compensation Act.
(*d*) The Payment of Wages Act.
(*e*) The Revised Leave Rules for superior permanent and temporary salaried Press employees.
(*f*) Leave Rules for the piece and task workers.
(*g*) Revision of pay of the piece workers.
(*h*) Introduction of the graded scales of pay for the entire technical establishment.
(*i*) Overtime payment to peons.

(*a*) Under the Factories Act, overtime payment was made compulsory to all classes of operatives including the task-workers and lino operators.

(*b*) The Maternity Benefit Act was in force at this Press for a long time virtually in name as the Mono Lady Operators were unmarried and some of them were widows. Of late, some of them have got married and they are now entitled to maternity benefit.

(*c*) The work under the Workmen's Compensation Act is likewise increased as compensation is required to be given to the person injured for the period he is under treatment excluding the waiting period of first seven days.

(*d*) The Payment of Wages Act came into force from March 1937 but it was already under experiment for some months before it actually came into operation. With the introduction of this Act, certain internal arrangements were revised to cope with the changed conditions.

(*e*) and (*f*) The different sets of leave rules for the different classes of operatives have made matters very intricate in addition to the increase of work.

(*g*) and (*h*) Revision of pay of the piece workers and the introduction of the graded scales of pay for the technical establishment have increased considerably the clerical work particularly of the establishment clerk, whose main duty is to watch the dates of increments of about 500 hands and calculate the average for leave purposes.

(*i*) Overtime payments to peons have also added to the clerical work of the Government Central Press. From the outturn produced by the piece and task workers and the expenditure incurred under various heads for the years 1933-34 to 1938-39, it appears that the non-urgent work transferred to Yeravda has been more than covered by the items of work referred to above.

In the circumstances the appointment of two additional clerks in the grade of Rs. 50—5/2—90 in the Government Central Press is necessary. It is, however, proposed to engage these clerks as a temporary measure for a period of one year with effect from 1st April 1942, in the first instance.

ITEM 148A. Appointment of one clerk and one packer at the Government Central Press, Bombay.

Recurrent	..Rs.	825	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	825	Ultimate annual recurrent	.. ,,	1,200

Remarks.—Government has ordered that the summaries of the Annual Administration Reports in English and regional languages should be distributed by the Press. During last year 44 Summaries were received for distribution. There are over 500 names in the distribution list and the same number of packets are required to be prepared for each individual summary. The work involved in the case of this item alone is 22,000 packets. Further, Financial Publication No. VIII is now printed in 5 regional languages. The total number of the Financial Publications issued is nine. Correction slips issued for all these Financial Publications are to be distributed by the Press. This has thrown a large amount of additional work on the Press.

In the circumstances and owing to the increase in work in the despatch section of the Government Central Press, one clerk on Rs. 50—5/2—90 and one packer on Rs. 25 per mensem are essentially required.

		Rs.
Grand Total—56, Stationery and Printing ..	Recurrent ..	1,925
	Non-recurrent ..	*Nil*
	Total ..	1,925
		Rs.
Grand Total of all heads charged to revenue (excluding major works).	Recurrent ..	9,49,176
	Non-recurrent ..	17,75,355
	Total ..	27,24,531

68, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE.

(2) *Unproductive.*

DHARWAR DIVISION.

Dharma Canal.

ITEM 149. Improvements to the Dharma Canal, Dharwar Division.

Recurrent	..Rs.	*Nil.*	Non-recurrent ..	..Rs.	15,000
Total ..	.. ,,	15,000	Ultimate annual recurrent	.. ,,	*Nil.*

Remarks.—The Dharma Canal is not at present in proper working order and its condition is far from satisfactory. There is a considerable wastage of water and consequent heavy loss of revenue. There have been several complaints from the public as well in this connection. The whole canal system urgently requires complete overhauling and heavy repairs. It is, therefore, proposed to carry out certain immediate important improvements and special repairs to the canal. The work which is estimated to cost Rs. 52,885 (original portion Rs. 27,224 plus Repairs portion Rs. 25,661 debitable to the Revenue Accounts of the Canal) has been administratively approved by Government in September 1941 and detailed plans and estimate therefor will be sanctioned shortly.

Provision of Rs. 15,000 for the Special Repairs portion of the work has been proposed under the head " XVII ".

NASIK IRRIGATION DIVISION.

Godavari Right Bank Canal.

ITEM 150. Sonewadi Drainage Scheme between Distributary No. 9 and Water Course No. 27 of the Godavari Right Bank Canal.

Recurrent	..Rs.	*Nil.*	Non-recurrent ...	..Rs.	10,000
Total ..	.. ,,	10,000	Ultimate annual recurrent	.. ,,	*Nil.*

Remarks.—Due to heavy irrigation the village lands have been affected by water-logging and it is proposed to construct drainage works to improve the same. The scheme is expected to protect more than a thousand acres.

The scheme which is estimated to cost Rs. 21,595 has been administratively approved by Government in July 1941. The plants and estimate will be sanctioned by the Superintending Engineer, Deccan Irrigation Circle, in due course.

		Rs.
Grand Total—68, Construction, etc. ..	Recurrent ..	*Nil.*
	Non-recurrent ..	25,000
	Total ..	25,000

70, CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH.

ITEM 151. Providing additional Paterson Filter Unit in Poona Cantonment Water Works.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 35,000
Total ..	.. ,, 35,000	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—At present there are 11 filter units with a total filter capacity of 4 million gallons of water per day. During the last hot weather the consumption increased and the filters had to be run at their maximum capacity. An additional filter unit is therefore an urgent necessity to meet the increased consumption of water for the Defence Department at the rate of 200,000 gallons per day during the next hot weather. In order that the filter may be brought into operation as early as possible next year, the Consulting Public Health Engineer has been permitted, with the approval of His Excellency the Governor, to place an order now for filter fittings with the Dapuri Workshop and with Messrs. Paterson Engineering Supply Company for some speciality fittings.

2. The total cost of Rs. 35,000 is made up as under :—

	Rs.
Works outlay	27,600
Establishment charges (Voted)	6,600
Tools and Plant charges	800
	35,000

ITEM 152. Providing piped and filtered water supply to Kalyan, Dombivli and Thana from the existing Ambernath Water Works.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	.. Rs. 4,00,000
Total	.. ,, 4,00,000	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—This scheme will provide for filtered water supply to the towns of Kalyan, Dombivli and Thana from the existing Ambernath Water Works. The inhabitants of these towns who are now greatly inconvenienced for want of water will get filtered water supply and moreover, the Ambernath Water Works which is at present running at a loss will be a paying concern. The work is considered to be of a very urgent nature and has to be completed within 18 months of start. The work has been approved by Government for Rs. 19,19,596 inclusive of Establishment and Tools and Plant charges at 27 per cent. but excluding the cost of storage reservoirs.

2. The proposed provision of Rs. 4,00,000 for the next year is made up as under :—

	Rs.
Works outlay	3,15,000
Establishment charges (Voted)	75,500
Tools and Plant charges	9,500
	4,00,000

ITEM 153. Providing and laying C. I. mains for the distribution system and 4″ diameter Hume concrete pressure pipes at the Range Hill Area, Kirkee, for quarters for factory staff and workmen.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 38,300
Total ..	.. ,, 38,300	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The Military authorities are now developing the area known as Range Hill in Kirkee and are building quarters for their staff and workmen of factories on a permanent basis. i.e. not only for the duration of the war. The work is, therefore, of an urgent nature.

2. The total cost of Rs. 38,300 is made up as under :—

(*i*) Providing and laying C. I. mains for the distribution system—

	Rs.
Works outlay	7,300
Establishment charges (Voted)	1,700
Tools and Plant charges	200
	9,200

(*ii*) 4″ diameter Hume concrete pressure pipes—

Works outlay	22,900
Establishment charges (Voted)	5,500
Tools and Plant charges	700
	29,100
	38,300

Grand Total—70, Capital Outlay on Improvement of Public Health.	Recurrent	..Rs.	*Nil.*
	Non-recurrent	.. ,,	4,73,300
	Total	..	4,73,300

80, BOMBAY DEVELOPMENT SCHEME.

ITEM 154. Construction of certain roads in Block No. II, south of Dinshaw Wachha Road in the Back Bay Reclamation area.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 78,000
Total ..	.. ,, 78,000	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The work relates to the two 50′ wide and two 40′ wide roads situated in the south-east and south-west corners of Block No. II. The layout plan of this area has been recently approved by the Standing Advisory Committee for the Back Bay Reclamation Scheme. The layout will be published shortly with the approval of Government. Construction of the roads is necessary as there is a demand for plots in this area. The sanctioned estimate for the work amounts to Rs. 78,190.

ITEM 155. Removing and re-fixing the existing low vent-shafts in the Back Bay Reclamation area.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 6,600
Total ..	.. ,, 6,600	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The work is urgently required by the Bombay Municipality and hence provision during the year 1942–43 is quite necessary. Plans and estimates for the work, which are under preparation, will be sanctioned in due course.

		Rs.
Grand Total—80, Bombay Development Scheme.	Recurrent ..	*Nil.*
	Non-recurrent ..	84,600
	Total ..	84,600

81, CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT.

ITEM 156. Filling in the Parel Tank site and construction of stables for horses and other buildings in connection with the scheme for Serum Manufacture at the Haffkine Institute.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	.. Rs. 2,50,000
Total ..	.. ,, 2,50,000	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The work was administratively approved by Government in November 1941 at a cost of Rs. 4,37,700, exclusive of establishment and tools and plant charges. Adding these charges at 28 per cent. of the expenditure on work proper the total cost of the work comes to Rs. 5,60,256. It is proposed to provide funds to the extent of Rs. 2,50,000 during the next financial year for the works in connection with the scheme of serum manufacture at the Haffkine Institute, *vide* new item No. 104

		Rs.
Grand Total—81, Capital Account of Civil Works Outside the Revenue Account.	Recurrent ..	*Nil.*
	Non-recurrent ..	2,50,000
	Total ..	2,50,000

		Rs.
Grand Total of all heads of Capital Expenditure outside the Revenue Account.	Recurrent ..	....
	Non-recurrent ..	8,32,900
	Total ..	8,32,900

LIST OF NEW MAJOR WORKS PROVIDED IN THE BUDGET FOR 1942-43.

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Abstract of New Major Works under the head "50, Civil Works".

	Expenditure during 1942-43.
	Rs.
Administration of Justice	63,600
Police	2,04,900
Education	1,00,300
Medical	18,100
Communications	1,78,700
Special Development Programme	30,000
Total ..	5,95,600

List of New Major Works for 1942-43 under the head "50, Civil Works".

Executive Division.	Locality.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
			Rs.	Rs.	
		Administration of Justice (Home Department).			
1. Belgaum.	Chikodi..	Construction of a Court House for the Sub-Judge's Court at Chikodi.	50,925	50,900	The Sub-Judge's Court at Chikodi, District Belgaum, is accommodated at present in the building which was constructed before 1850 and is now unsuitable for use as a Court House. With the lapse of time, the walls which are of stone and mud have cracked and bulged out in many places. The arches have also cracked and the plaster is getting separated from the walls, which have become haunts of white ants. The roof has sagged in many places and leaks very badly and the cost of re-roofing alone would come to Rs. 7,508. The building has no fencing and passers-by and cattle tresspass on the court premises. To construct a compound wall of stone and lime to prevent tresspassing would cost Rs. 7,040. Government considers that it would be a waste of money to spend such a large amount on re-roofing such an old building and on constructing a compound wall. It is therefore proposed to construct a new building according to the type design approved for the Sub-Judge's Courts.
2. Dharwar.	Dharwar.	Construction of two buildings in the compound of the District Court, Dharwar, one for the office of the Deputy Nazir and section-writers and the other for Civil prisoners, etc.	12,736	12,700	The existing building which has been assigned to the Deputy Nazir for his office and 13 section writers and for the purpose of a Civil Jail is a very old one and practically in a dilapidated condition. It was purchased in 1861-62 and built with katcha mud bricks. It has been attacked by white ants. The building having stood the test of 80 years is now unfit for human occupation. It is therefore proposed to construct two new buildings in the compound of the District Court, Dharwar.
				63,600	
		Police (Home Department.)			
3. Nasik ..	Nasik ..	Provision of electric installation in the quarters attached to the Police Training School at Nasik.	12,923	12,900	Electric installation has not so far been provided in the Police Training School buildings at Nasik. From the point of convenience, health and efficiency, the provision of electric installation in this institution which has long been delayed is very necessary.
4. Surat and Broach.	Bardoli..	Construction of quarters for Jamadar, 6 Head-constables and 17 constables.	35,400	35,000	The existing Police lines were condemned as unfit for human habitation as far back as 1924. Nevertheless 16 men are at present accommodated in these lines. The remaining 8 men are accommodated in private quarters hired at Rs. 5 per mensem each. It is desirable in the interests of efficiency that all men should be accommodated in Government quarters. Land acquired in 1921 is available for the purpose.
5. Nasik. ..	Nasik ..	Construction of additional buildings to provide for following accommodation at the Police T aining School, Nasik, with the necessary arrangements for water supply :— (1) 80 quarters for Head Constables in 8 blocks of 10 quarters each. (2) 3 blocks of mess rooms for head constables. (3) One block of latrines with 30 seats. (4) 3 urinals. (5) One block of three class rooms. (6) Three sets of quarters for Sub-Inspectors. (7) Four quarters for Head Constable Drill Instructors. (8) One block of quarters for 2 pattawallas and 6 mess servants. (9) One block of quarters for three sweepers. (10) Extension for 4 beds to existing dispensary.	1,57,097	1,57,000	Government has administratively approved of the Inspector General of Police's proposals in connection with a scheme for expanding the Head Constables Training Class at the Police Training School, Nasik, and these proposals have been included in the list of new items for 1942-43. Consequently additional accommodation is required at the school to hold the additional classes and house the additional staff etc. that will have to be sanctioned in connection with the scheme. It is, therefore, necessary to provide funds for these buildings in the next year's budget estimates.
				2,04,900	

Executive Division.	Locality.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
			Rs.	Rs.	
		Education (Educational Department).			
6. Poona..	Poona ..	Construction of certain additional buildings at the College of Engineering, Poona.	78,870	78,800	The works required are (1) a dining hall, (2) kitchens, (3) servants' quarters, (4) a sanitary annexe etc. in the Degree students' hostel of the College of Engineering, Poona. The present arrangements are unsatisfactory. These works have been approved by the College Advisory Committee. The provision for the work of sanitary annexe amounts to Rs. 17,325, while the balance of Rs. 61,546 is for other works.
7. Thana.	Kandivli ..	Construction of certain works in connection with the Buildings of the Training Ins itute for Physical Education, Kandivli, and of the Short Term Courses in Physical Education for Secondary Teachers.	11,080	11,000	The works to be provided for in the next year are as under:— Rs. 1. Building for Messing Club for male students .. .. .. 2,775 2. Clearing and levelling the Women's Play-ground .. .. .. 1,285 3. Site clearing .. .. .. 1,000 Total .. 5,060 *Short Term Courses for Secondary Teachers.* 1. R. C. C. Tank (capacity 4,000 gallons) .. 741 2. Pipe line .. .. .. 804 3. Latrine Blocks for Male students .. 884 4. Additions and alterations to the messing club blocks M and N .. .. 1,216 5. Sullage Water disposal .. .. 2,035 6. Additions and alterations to Blocks P. & Q. .. .. .. 340 6,020 Grand Total .. 11,080
8. Satara.	Satara ..	Improvements to the old Palace.	10,571	10,500	The old Palace at Satara in which two Municipal Primary Schools and the Government High School are housed, is in a very bad state. In October 1939 the Superintending Engineer, Central Circle, had reported that if repairs were not carried out promptly the whole roof was likely to fall down, causing thereby considerable damage to property. Repairs and improvement to the Palace are, therefore, quite necessary. In view of the urgency of the work the Superintending Engineer, Central Circle, has been authorised to undertake the repair work during the current year as far as it is possible for him to do so from the repair grant at his disposal. The original work portion is however to be undertaken, after the requisite provision on that account is made in the budget. It is, therefore, proposed to provide an amount of Rs. 10,500 in the next year's budget to finance the original work portion.
				1,00,300	
		Medical (General Department).			
9. Thana.	Thana ..	Covering the open drains in the compound of the J. J. Gorup of Hospitals, Bombay.	18,106	18,100	The work is considered quite necessary for improving the sanitary condition in the compound of the J. J. Group of Hospitals, Bombay.
				18,100	
		Communications (Public Works Department).			
10. Surat and Broach.	Surat ..	Rubble filling round the bastion of the Castle at Surat on the left bank of the Tapti river.	11,567	11,500	It is necessary to protect the castle from the scouring action of the river. Rubble filling has been done behind the castle, the portion near the bastion remaining to be filled with rubble.
11. Nasik.	....	Acquisition of land, buildings etc., for the approaches to the proposed Railway overbridge at Nasik.	99,000	99,000	The bridge proper is to be constructed by the G. I. P. Railway and the approaches are to be constructed by the Bombay Public Works Department. This work has been postponed for the present, but it is considered necessary that the land required for the approaches should be acquired without delay as the value of land in the locality is rising due to building activities. As the Collector of Nasik was expediting the Executive Engineer for submission of the acquisition proposals, the Superintending Engineer has already authorised the latter officer (November 1940) to proceed further in the matter. It is expected that the acquisition proceedings will be completed and the compensation paid during the year 1942–43.

Executive Division.	Locality.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
			Rs.	Rs.	
12. Poona.	....	Improvements to dips on the Poona-Sirur Section of the Bombay-Poona-Aurangabad Road.	17,866	17,800	The road is of importance on account of its connecting Sirur with Poona and Nagar and carries heavy traffic. The surface of the road which had deteriorated considerably has been improved recently with the metal collected as a scarcity work. The several dips on the section cause much difficulty and delay to vehicular traffic and travellers particularly during the monsoon.
13. Nasik.	....	Modernising the road through Manmad town with Premix asphalt macadam 2½″ and ½″ mixed seal coat.	26,240	26,000	The portion of the Manmad-Malegaon Road passes through a thickly populated area of Manmad and it is necessary to remove the dust nuisance caused by numerous vehicles. As traffic is very heavy, mere surface treatment will not be satisfactory. It is therefore proposed to provide a carpet of asphalt macadam 2½″ thick including ½″ mixed seal coat.
14. Presidency.	....	Constructing a causeway on the Deolali Cross Road.	12,431	12,400	Plans and estimates are ready and administrative approval will be accorded shortly. In 1940, it was represented to Government that there were various culverts on Lam Road leading to Camp Deolali which required immediate widening as storm water accumulated in such a way that the properties were over flooded for hours and that there was every possibility of accidents to motors and lorries passing on the roads. Steps have been taken to improve the small drains. It is found that reconstructing the causeway over the Nala on the cross-road is also necessary to prevent flooding.
15. Bijapur.	....	Improvements to the dip in mile No. 134 of the Sholapur-Hubli Road and to the approach Road of the bridge over the Konnur nalla adjoining it.	12,025	12,000	The work has been administratively approved by Government. There is a dip formed by the side of the Konnur bridge in mile No. 133/3 of the Sholapur-Hubli Road and this portion of the road beyond the Govenkop causeway gets submerged during high floods of the Malaprabha river almost every year. This kacha dip gets washed away every year in floods. It is therefore proposed to construct a pucca one in its place. The work is of a very urgent nature and is required to be completed before the ensuing monsoon in order to ensure the safety of the bridge and its north approach.
				1,78,700	
		(Special Development Programme.)			
16. Ratnagiri.	....	Crossings on the Harnai-Khed Road.	1,88,000	30,000	The people in the Ratnagiri District are put to considerable inconvenience for the want of a few small bridges and culverts on important Public Works Department roads. In this District the absence of a culvert generally means broken communications for weeks on end. There are several such roads in the District, but Government has for the present selected the Karnai-Khed Road for the purpose of providing crossing which are urgently necessary. There are 20 such crossings to be built on this road at an estimated cost of Rs. 1,88,000. It is proposed to make a start on this work during the next year. The amount required is Rs. 30,000, after taking into consideration the time required for sanction to the project. It is proposed to finance this from the Special Development Fund.
				30,000	
			Total ..	5,95,600	

STATEMENT F.

STATEMENT OF NEW ITEMS SANCTIONED DURING THE YEAR 1941-42 FROM SAVINGS.

MO-III Bk H 1460—37

18, OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—CIVIL.

ITEM 1. Creation of a temporary Sub-division in the Surat and Broach Division for the execution of Minor Irrigation Works.

	Rs.
Expenditure sanctioned in 1941-42	2,624
Annual average cost	7,668

Remarks.—The probable expenditure on Minor Irrigation Works in the Surat and Broach Division during the year 1941-42 is Rs. 2 lakhs. The ordinary staff of the P. W. D. was unable to manage these works in addition to its normal work. It was therefore considered necessary to entertain the marginally noted temporary establishment for carrying out the Minor Irrigation Works. The establishment was sanctioned in July 1941 and is proposed to be continued during the year 1942-43.

One Deputy Engineer in the revised B. S. E. Class II scale.
Two Overseers in the grade of Rs. 54—4—130—5—150.
Two Clerks in the grade of Rs. 25—5/2—65.
Three Inferior servants at Rs. 13 per mensem each.

25, GENERAL ADMINISTRATION.

ITEM 2. Appointment of an Officer of the grade of aval karkun to work as Secretary of the District Rural Development Board, Bombay Suburban District.

	Rs.
Expenditure sanctioned in 1941-42	760
Annual average cost	1,824

Remarks.—On the formation of a separate District Rural Development Board for the Bombay Suburban District the work of Secretary of the Board was entrusted to a clerk in the Collector's office who was given a special pay equal to 20 per cent. of his substantive pay. The work of the Assistant Rural Development Inspector in the district was supervised by the Rural Development Inspector, Thana. As this arrangement was found to be unsatisfactory, an officer of aval karkun's grade, in the scale of Rs. 130—5—160, was appointed to work as Secretary of the Rural Development Board and to supervise the Assistant Rural Development Inspector's work, from 18th September 1941. The extra charge in 1941-42 was met from the saving in the provision made for additional staff for District Rural Development Boards under the head "25, General Administration—Miscellaneous—District Rural Development Boards—Pay of Establishment."

ITEM 3. College of Engineering, Poona—Creation of an additional post of Demonstrator in Engineering Drawing and Design.

	Rs.
Expenditure sanctioned in the year 1941-42	1,215
Annual average cost	2,100

Remarks.—The Bombay University granted permission to the College of Engineering, Poona, to admit students to the extent of 100 pupils (the former limit was 75) for one year only from June 1940 on the distinct understanding that the additional staff sanctioned by Government, viz. one lecturer in Civil Engineering Drawing and Design, two Demonstrators—one for Mathematics and Applied Mechanics and the other for Hydraulics and Surveying, one clerk and one hamal, was appointed from June 1940. As against the additional staff, one post of Demonstrator in Civil Engineering was abolished. The Triennial Inspection Committee of the University, to whom the application for an increase in the admission of the pupils at the College was referred for opinion, was not satisfied with the adequacy of the staff and was of the opinion that in addition to the Lecturer, a Demonstrator in Civil Engineering Drawing should be appointed from June 1941 as the drawing work in that year would increase owing to the promotion to the Second Year class of students admitted in June 1940 into the First Year class. In view of the advantages accruing from increased admissions and the risk of disaffiliation it was considered desirable to create, with effect from June 1941, an additional post of Demonstrator in Engineering Drawing and Design, on a scale of pay of Rs. 135—8—215. The post was accordingly created.

ITEM 4. Conversion of the Government High Schools, Satara and Bijapur, into Agricultural High Schools—Creation of posts of three field assistants.

	Rs.
Expenditure sanctioned in the year 1941-42	720
Annual average cost	2,040

Remarks.—In accordance with its general scheme for providing suitable vocational training for boys of the educated classes in order to relieve unemployment among them, Government decided to convert some of its High Schools into junior vocational schools. Accordingly, Government High Schools at Satara, Bijapur, Godhra, and Jalgaon were converted into Agricultural High Schools. Under the scheme, two posts of fieldsmen on Rs. 25 per mensem each were sanctioned at each of the schools. As these fieldsmen had neither qualifications nor practical experience in agriculture and subsidiary industries, their posts were abolished from June 1941. In the interest of agricultural education, three posts of qualified field Assistants in the scale of pay of Rs. 30—35—5/2—60 have been sanctioned at Satara and Bijapur High Schools with effect from June 1941. These posts are non-pensionable.

ITEM 5. Revised rates of pay for Nursing Staff at Sassoon Hospitals, Poona.

	Rs.
Expenditure sanctioned in 1941-42	4,980
Annual average cost	12,624

Remarks.—It was difficult to secure suitable candidates for the Nursing Establishment of the Sassoon Hospitals, Poona, on the rates of pay and allowances then prevailing particularly owing to the general shortage of nurses due to the demand of the Indian Military Nursing Service. Repeated advertisements failed to secure satisfactory response. In the interest of the health of the patients and the efficiency of the institution it was necessary to increase the pay scales of the staff as detailed below from 8th April 1941 pending termination of the present war or the issue of final orders on the standardisation of pay scales of nurses at Government hospitals whichever takes place earlier :—

Designation.	Revised scales.
	Rs.
Home Sister	110
3 Senior Sisters	110—5—135
8 Junior Sisters	80—5—100
Staff nurses	55—5—75
Probationers (Student Nurses)	*15—5—25

*(With 12½ per cent. cut).

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ITEM 6. Appointment of a temporary Deputy Engineer and a temporary Junior Superintendent in the P. W. D. Secretariat.

	Rs.
Expenditure sanctioned in 1941–42	1,422
Annual average cost	8,700

Remarks.—Owing to the heavy work mainly on account of the road development programme it was considered necessary to strengthen the staff of the P. W. D. Secretariat. Sanction was accorded to create one temporary post of a Deputy Engineer (in the revised B. S. E. Class II scale) for a period of two years in the first instance with effect from the 1st December 1941 in lieu of the existing overseer's post. The Deputy Engineer will in addition to his grade pay be granted compensatory local allowance as admissible under the rules. A Junior Superintendent's post in the grade of Rs. 275—20—375 was also sanctioned for a period of two years for the same reasons with effect from the 8th November 1941.

ITEM 7. Appointment of a temporary Supervisor and a temporary clerk in the Electrical Branch.

	Rs.
Expenditure sanctioned in 1941–42	280
Annual average cost	3,780

Remarks.—The establishment employed in connection with the Bombay Lift Act, 1939, consisted of a Deputy Engineer, one mechanic, one clerk and two inferior servants. There are 965 lifts in the city of Bombay. According to section 11 of the Bombay Lift Act, 1939, every lift has to be inspected at least once in six months. The Deputy Engineer being the only officer to inspect and reinspect finds it impossible to cope with the work. The post of a temporary supervisor has accordingly been created in the scale of Rs. 80—8—152—E.B.—8—248. In addition to his grade pay the Supervisor will be granted conveyance allowance at Rs. 30 per mensem and local allowance admissible under Bombay Civil Services Rules.

The office work in connection with the Lift inspection had also increased considerably and it was found that one clerk could not cope with it. A temporary post of an additional clerk was accordingly sanctioned in the scale of Rs. 50—5/2—90—5—140.

The two posts are proposed to be continued during the year 1942–43.

ITEM 8. Appointment of three temporary Overseers in the Central Circle.

	Rs.
Expenditure sanctioned in 1941–42	1,356
Annual average cost	3,528

Remarks.—The Superintending Engineer, Central Circle, had complained in September 1940, that the professional staff in his office as also in the offices of the Executive Engineers, Poona and Khandesh Divisions, was not able to cope with the increased work in connection with projects financed from the Petrol Tax Fund. It was accordingly considered necessary to strengthen the staff by three temporary Overseers—one in each of the three offices mentioned above. Three posts of temporary Overseers were accordingly sanctioned in the grade of Rs. 54—4—130—5—150. It is proposed to continue the three temporary posts during the year 1942–43.

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